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The following issues have been raised as we have detected issues with the governance arrangements of the smaller authority. It is recommended that the smaller authority consider these matters and decide what action to take to improve the governance arrangements as soon as possible.

### **Asset Register**

#### *What is the issue?*

The smaller authority's asset register is incomplete and does not contain some or all of the following information for each asset held;

- date acquired;
- purchase cost, and
- location held.

#### *Why has this issue been raised?*

The smaller authority is at risk of not safeguarding its assets.

#### *What do we recommend you do?*

The smaller authority must update its fixed asset register to include date acquired, purchase cost and location held of each asset held as soon as possible or in any event before the end of the current financial year.

An asset register should be in existence to help ensure that the recorded value of assets and investments is, as far as possible, accurate and to ensure the smaller authority is safeguarding its assets. The accuracy of such a register should be verified by the Internal Auditor in their annual review of the internal controls of the smaller authority.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners' Guide, NALC/SLCC Audit Briefing, Spring 2011 - BDO LLP

### **Standard information**

#### *What is the issue?*

We had to contact the clerk as standard information, including bank reconciliation, date of electors rights or explanation of variances was not supplied with the initial submission.

#### *Why has this issue been raised?*

Proper Practices and the annual return itself state that the above standard information should be submitted for all smaller authorities.

#### *What do we recommend you do?*

In future the smaller authority should ensure all standard information is submitted for audit.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners Guide, NALC/SLCC

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