
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.

Section 2

What is the issue?

It should be noted that we had to return the Annual Return form for amendment as the accounting statements required amendment to comply with proper practices or legislation requirements.

Why has this issue been raised?

The form as originally presented for audit was not prepared in accordance with Proper Practices or legislation.

What do we recommend you do?

In future the smaller authority must ensure it prepares the accounting statements correctly.

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
