



ISSUES ARISING REPORT FOR
New Alresford Town Council
Audit for the year ended 31 March 2014

Introduction

The following matters have been raised to draw items to the attention of New Alresford Town Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2014.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Controls over income
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The following issue(s) have been raised to assist the council. The council is recommended to take action on the following issue(s) to ensure that the council acts within its statutory and regulatory framework.

Controls over income

What is the issue?

During the year the council have implemented improved controls over the collection of income

Why has this issue been raised?

We have not tested these controls as they were only introduced during the year

What do we recommend you do?

During the year ended 31 March 2015 we shall undertake tests of controls on the improved controls which have been introduced.

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

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 11 December 2014
