ISSUES ARISING REPORT FOR Bradpole Parish Council Audit for the year ended 31 March 2013



## Introduction

The following matters have been raised to draw items to the attention of Bradpole Parish Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2013.

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;

Bank Reconciliation

The following issue(s) have been raised to assist the council in improving its internal controls or working practices. The council is recommended to consider these but is under no statutory obligation to act upon them.

## **Bank Reconciliation**

What is the issue?

The bank reconciliation as at 31 March 2013 shows that cheque(s) greater than 6 months old are still outstanding.

Why has this issue been raised?

These cheque(s) are too old to be cashed and should be written off or replaced with current cheque(s).

What do we recommend you do?

This matter must be brought to the attention of the council to decide whether the amounts should be written off or replaced with a current cheque. The decision should be minuted and only with the council's agreement should the amount be written off from the bank reconciliation and the accounts.

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: 15 June 2013