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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.

#### **Internal auditor's report**

##### *What is the issue?*

The internal auditor's findings were not reported to the smaller authority.

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

Any potential weaknesses identified by the internal auditor is not being acted upon by the smaller authority during the current financial year.

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

The smaller authority must ensure in future years that the findings of the internal auditor are reported to the smaller authority. The smaller authority must devise an action plan, if there are any issues to report, which ensures the issues are dealt with appropriately. The smaller authority's approval of the audit report and if required details of the action plan should be recorded in the minutes.

It is essential that minutes clearly record the decisions of the smaller authority as they are the lawful record of the events of the meetings.

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

Local Council Administration, 7th Edition, Charles Arnold Baker, Chapter 18.15 to 18.18.

#### **Amendments to annual return**

##### *What is the issue?*

The annual return had to be returned for amendment.

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

The annual return as submitted had not been prepared in accordance with legislation or proper practices and required amendment.

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

The smaller authority should ensure that the annual return is fully and correctly prepared in future years.

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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