



ISSUES ARISING REPORT FOR  
Gainford And Langton Parish Council  
Audit for the year ended 31 March 2015

## Introduction

The following matters have been raised to draw items to the attention of Gainford And Langton Parish Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2015.

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;

- Minor issues
  - Council incorrectly stated 'No' to Trust Funds disclosure in Section 2 of the Annual return
  - Additions in year not included in Annual Return
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The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the council so they do not occur again in future years.

#### **Minor issues**

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

The following issues have been raised as minor issues or omissions have been identified in the current year's Annual Return:

The Council have included grant monies received in box 2, rather than box 3, other receipts.

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

This is to draw these minor errors to the attention of the council.

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

The council should ensure in future years that the above minor errors or omissions are not included in the Statement of 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

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