

**ISSUES ARISING REPORT FOR  
Swanage Town Council  
Audit for the year ended 31 March 2016**

## Introduction

The following matters have been raised to draw items to the attention of Swanage Town Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2016. This report must be presented to a full meeting of the smaller authority for review.

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;

- Internal auditor recommendations
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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.

**Internal auditor recommendations**

*What is the issue?*

The internal auditor has noted a number of recommendations to improve the financial systems of the smaller authority.

*Why has this issue been raised?*

The smaller authority is potentially exposed to the risks associated with these weaknesses.

*What do we recommend you do?*

The smaller authority has resolved to implement the recommendations made by the internal auditor to improve the financial systems of the smaller authority. The smaller authority must ensure this is undertaken as soon as possible or in any event before the end of the current financial year.

If the smaller authority addresses all the issues raised by the internal auditor the smaller authority should improve internal controls which will help to prevent and detect error and fraud and assist the smaller authority to operate in an effective and efficient manner.

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: 20 September 2016

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The following issues have been raised to assist the council. The council is recommended to take action on the following issues to ensure that the council acts within its statutory and regulatory framework.

Internal control recommendations

What is the issue?

The internal auditor has noted a number of recommendations to improve the financial systems of the council authority.

Why has this issue been raised?

The smaller authority is potentially exposed to the risks associated with these weaknesses.

What do we recommend you do?

The smaller authority has resolved to implement the recommendations made by the internal auditor to improve the financial systems of the smaller authority. The smaller authority must ensure that the recommendations are implemented as soon as possible or in any event before the end of the current financial year.

The smaller authority has agreed to the recommendations made by the internal auditor. The smaller authority must ensure that the recommendations are implemented as soon as possible or in any event before the end of the current financial year.