NOTICE OF CONCLUSION OF AUDIT

(LOCAL AUDIT AND ACCOUNTABILITY ACT 2014 ACCOUNTS AND AUDIT REGULATIONS 2015)

FOR

Playford Parish Council

NOTICE is hereby given that the audit for the year ended 31 March 2017 was completed on

04 September 2017

and the accounts are now available for inspection by local electors in accordance with Section 25 of the Local Audit and Accountability Act 2014. The requisite information as defined by Section 13(1) of the Accounts and Audit Regulations 2015 is/is-not* displayed alongside this notice

(* Please delete as necessary)

If the requisite information is not displayed alongside this notice, it is available for inspection by appointment.

	To arrange a viewing please contact
	MARIAN HEDGLEY
	THE COACH HOUSE
	PLAYFORD MOUNT
_	9T. BEALINGS Tel: 01473 738468
between the hours of <u>loam</u> and <u>2pm</u>	
Dated:	12th September 2017
Signed:	MHedden
	(Responsible Financial Officer)

ISSUES ARISING REPORT FOR Playford Parish Council Audit for the year ended 31 March 2017



Introduction

The following matters have been raised to draw items to the attention of Playford Parish Council. These matters came to the attention of BDO LLP during the review of the annual return for the year ended 31 March 2017. This report must be presented to a full meeting of the smaller authority for review.

The review 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;

Fixed Assets

The following issues have resulted in the annual return being qualified. They indicate either a breach of proper practices or legislation and they require the smaller authority to take immediate action to rectify these issues.

Fixed Assets

What is the issue?

The smaller authority have amended the current year's fixed assets figure but has not amended the prior year figures to be on the same basis.

Why has this issue been raised?

This is not in accordance with Proper Practices which state that both years must be prepared on the same basis.

What do we recommend you do?

In future the smaller authority must ensure that both years' figures are prepared on the same basis.

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: 04 September 2017