



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

## Introduction

The following matters have been raised to draw items to the attention of Horndean 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;

- Minutes
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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.

#### **Minutes**

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

The smaller authority produced extracts from the minutes, which were submitted for audit purposes. The pages were not certified as true copies of the originals.

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

This smaller authority submitted minutes for audit purposes which were not maintained in accordance with the 1972 Act or certified as true copies of the originals by the clerk or chariman.

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

The smaller authority should ensure that all documents provided for audit are certified as true copies of the originals.

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

Not applicable

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 04 September 2017

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