



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

## Introduction

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

- Accounting for grants
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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.

#### **Accounting for grants**

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

The smaller authority have included CTS grants in the precept box, box 2 on the accounting statements.

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

Proper practices state that only precept should be included in box 2, other grants should be included in box 3, other receipts.

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

In future the smaller authority must ensure that only precept monies are included in box 2 and all grant receipts are included in box 3, other receipts.

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: 25 September 2017

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