



**ISSUES ARISING REPORT FOR  
Rothwell Town Council  
Audit for the year ended 31 March 2017**

## Introduction

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

- Section 2 error
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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.

**Section 2 error**

*What is the issue?*

An error has been identified in the supporting documentation causing an error of £10 in Box 7 and 8. Petty cash has been overstated by £10 and Other payments understated by £10.

*Why has this issue been raised?*

The accounting statements do not fully record the transactions of the smaller authority

*What do we recommend you do?*

The error should be amended when the 2018 accounts are prepared and the smaller authority should ensure that in the future the accounting statements add up.

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: 08 September 2017

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