

In respect to the audit for the year ended 31 March 2016 we have not yet concluded our audit.

However, we intend to raise the following issues:

1. No budget set, resolved and adopted by the council for the year ended 31 March 2016 or 2017 as required by the Local Government Finance Act 1992
2. A budget was tabled at the February meeting, without being given out prior to the meeting but a precept request was made for 2015/16 in December 2014 despite no formal budget being agreed
3. Internal controls and risk assessment were not reviewed during the year as required by legislation
4. Accounts not approved by the 30 June in accordance with legislation
5. Electors rights period not advertised in accordance with legislation
6. The council was inquorate for over half the year which led to:
  - a) No clerk or RFO was in position during the year and so no effective internal control was in operation during the year
  - b) No internal audit was in place during the year
7. The PIR issued in respect to 2014/15 was not discussed in accordance with the legislation
8. An annual meeting was called for the 12<sup>th</sup> May but the minutes have never been approved of this meeting
9. Meetings were held which were not advertised within 3 clear days and the associated papers not distributed
10. Minutes are not routinely approved and signed at the next meeting in accordance with the regulations
11. Reserves are high and they should be allocated to earmarked reserves and not retained in general reserves - this can be done as part of the budget preparation
12. It is good practice to note the expenditure power when payments are made
13. The charity question has not been answered, it should be no/n/a

This list above is not finalised until the partner has completed his review so further issues may be raised.