



**ISSUES ARISING REPORT FOR  
Marshfield Community Council  
Audit for the year ended 31 March 2020**

## Introduction

The following matters have been raised to draw items to the attention of Marshfield Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2020.

The audit 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;

## Issues Raised

- Minor issues
  - Exercise of Elector's Rights
  - Accounting Statements - Trust Funds Disclosure Note
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The following issue(s) have resulted in the annual return being qualified. They indicate a weakness in the body's procedures and require the body to take immediate action.

### **Exercise of Elector's Rights**

#### *What is the issue?*

The council did not display the notice for the exercise of elector's rights for 14 days as required by the Accounts and Audits Regulations.

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

The regulations require the notice to be displayed for 14 days prior to the accounts being made available for inspection for 20 working days prior to the date appointed for the exercise of elector's rights under S30 Public Audit Wales Act 2004.

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

In future, the council must ensure that the notice is displayed for 14 days prior to the accounts being made available.

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

Public Audit (Wales) Act 2004

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The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the body so they do not occur again in future years.

#### **Minor issues**

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

The following issues have been raised as minor issues or omissions have been identified in the current year's Annual Return:

The Accounting Statements do not add up.

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

This is to draw these minor errors to the attention of the council.

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

The council should ensure in future years that the above minor errors or omissions are not included in the Accounting Statements.

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

Governance and Accountability for Local Councils in Wales - A Practitioners' Guide, OVW/SLCC

#### **Accounting Statements - Trust Funds Disclosure Note**

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

The council has not answered box 14 for 2019 in error in the Accounting Statements of the annual return. We believe based on the prior year's information that the council should have answered 'N/a'.

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

The disclosure on the annual return has not been completed, as we believe that the council is not the sole trustee of any charities.

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

The council should ensure in future years that it answers 'No' or 'N/a', to show that the council does not act as the sole trustee for and is not responsible for managing trust funds or assets.

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

Governance and Accountability in Local Councils in Wales - A Practitioners' Guide, OVW/SLCC

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

For and on behalf of  
BDO LLP

Date: 19 November 2020

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