ISSUES ARISING REPORT FOR Graig Community Council Audit for the year ended 31 March 2018



## Introduction

The following matters have been raised to draw items to the attention of Graig Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2018.

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;

Annual Governance Statement - Gratuity

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.

## Annual Governance Statement - Gratuity

What is the issue?

The smaller authority have not correct completed the question on Part 2 concerning the obligation to pay a gratuity. The incorrect statement has not been crossed out to leave the one that reads 'The Council has no obligation or intention to pay a gratuity to employees'.

Why has this issue been raised?

The annual return has not been completed fully in line with the instructions issued.

What do we recommend you do?

The smaller authority should ensure in future years that all questions are answered fully.

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

Guidance notes on the annual return.

No other matters came to our attention.

For and on behalf of BDO LLP

Date: 22 August 2018