

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.

Financial Regulations

What is the issue?

The smaller authority has no Financial Regulations in place.

Why has this issue been raised?

The smaller authority is at risk of not conducting their business legally, efficiently and effectively.

What do we recommend you do?

The smaller authority must adopt up to date Financial Regulations as soon as possible or in any event before the end of the current financial year.

The smaller authority should contact its local NALC representative who will be able to provide the smaller authority with an updated model set of Standing Orders and Financial Regulations, which incorporate the changes introduced by the Accounts and Audit Regulations 2015, which the smaller authority should review, amend if necessary and formally adopt. This adoption must be minuted and the minute reference and date recorded on the Financial Regulations for future reference.

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

NALC representative, NALC website - (www.nalc.gov.uk)

Amendments to annual return

What is the issue?

The annual return had to be returned for amendment.

Why has this issue been raised?

The annual return as submitted had not been prepared in accordance with legislation or proper practices and required amendment.

What do we recommend you do?

The smaller authority should ensure that the annual return is fully and correctly prepared in future years.

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

Internal Auditor's recommendations

What is the issue?

The internal auditor has made a number of recommendations in respect to the financial systems of the smaller authority.
