



ISSUES ARISING REPORT FOR  
Rogiet Community Council  
Audit for the year ended 31 March 2016

## Introduction

The following matters have been raised to draw items to the attention of Rogiet Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2016.

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;

- Budget
  - Minute reference and date of approval not entered on annual return
  - Additions in year not included in Annual Return
  - Internal Audit Checks
  - VAT Returns
  - Expenditure powers - S137 power incorrectly used
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