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ISSUES ARISING REPORT FOR  
Duston Parish Council  
Audit for the year ended 31 March 2015

## Introduction

The following matters have been raised to draw items to the attention of Duston Parish Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2015.

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
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The following issue(s) have been raised to assist the council. The council is recommended to take action on the following issue(s) to ensure that the council acts within its statutory and regulatory framework.

### **Budget**

#### *What is the issue?*

Although a precept was set by the due date and the council did prepare a budget to support this the budget did not take into consideration the income due to be received or the level of reserves held by the Council.

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

The council may have contravened Part 1, Chapter IV, Para 50(1) of the Local Government Finance Act 1992 which states that every authority must 'make calculations required' under the 'calculation of budget requirement'.

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

The council must ensure in future years that an adequate budget is prepared to support its decision making process and to assist the financial management during the financial year. Consideration of the income due to be received and the level of reserves held should be made.

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

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

For and on behalf of  
BDO LLP

Date: 20 August 2015

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