
The following matters are being brought to your attention as we have detected administrative matters aimed at improving the review process in the future or items that have changed that we wish you to just note. These matters are not raised as formal matters and do not require reporting to the council.

Fixed assets included at a valuation

What is the issue?

It has come to our attention that fixed assets included in box 9 do not agree to the asset register.

Why has this issue been raised?

The accounting treatment is not in compliance with proper practices.

What do we recommend you do?

The Practitioners Guide states that all assets should be included in the asset register at cost and added to the asset register. In future the smaller authority should review the current Practitioners Guide to ensure that they are accounting for assets correctly.

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: 18 September 2017
