



**ISSUES ARISING REPORT FOR
Thame Town Council
Audit for the year ended 31 March 2016**



BDO

Introduction

The following matters have been raised to draw items to the attention of Thame Town Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2016. This report must be presented to a full meeting of the smaller authority for review.

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;

- Full Accounts
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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.

Full Accounts

What is the issue?

We note that the Town Council also prepares FRSSE accounts.

Why has this issue been raised?

These state that we are the auditors of the town council, but as we do not audit the FRSSE accounts it is misleading to attach our name to these accounts. These also state that the FRSSE accounts are required under the Audit and Accounts Regulations 2010, which is not correct.

What do we recommend you do?

We request that our name is removed from the FRSSE accounts or made clearer that we are auditors of the council's annual return only.

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

Not applicable

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 26 September 2016
