

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.

Internal auditor's recommendation

What is the issue?

The internal auditor has noted a weakness in the financial systems of the smaller authority.

Why has this issue been raised?

The smaller authority is exposed to the risks associated with this weakness.

What do we recommend you do?

The smaller authority must implement the recommendation made by the internal auditor to improve the financial systems of the smaller authority as soon as possible or in any event before the end of the current financial year.

If the smaller authority addresses the issues raised by the internal auditor the smaller authority should improve internal controls which will help to prevent and detect error and fraud and assist the body to operate in an effective and efficient manner.

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
