

**ISSUES ARISING REPORT FOR  
Hope Community Council  
Audit for the year ended 31 March 2019**

**BDO**

## Introduction

The following matters have been raised to draw items to the attention of Hope Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2019.

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;

## Issues Raised

- Terms of Reference
-

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

#### **Terms of Reference**

##### *What is the issue?*

The council have sub groups in place which may need to be setup as other committees.

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

The council is at risk of not conducting their business legally, efficiently and effectively.

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

The council should consider setting these sub groups as other committees and setup terms of reference including any delegation of authority for any other committee as soon as possible or in any event before the end of the current financial year.

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

Governance and Accountability for Local Councils in Wales, A Practitioners' Guide - OYW/SLCC

No other matters came to our attention.

For and on behalf of  
BDO LLP

Date: 21 September 2019

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