

ISSUES ARISING REPORT FOR
Chorley and South Ribble Shared Services Joint
Committee
Audit for the year ended 31 March 2011

Introduction

The following matters have been raised to draw items to the attention of Chorley and South Ribble Shared Services Joint Committee. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2011.

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;

- Section 1 comparative figures do not add up by £275
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The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the body so they do not occur again in future years.

Section 1 comparative figures do not add up by £275

What is the issue?

The comparative figures disclosed in Section 1 of the Annual Return do not add up by £275. The figure disclosed in box 4 staff costs do not agree with the previously reported audited figures by £275. As a consequence the figures do not add up correctly. We have assumed this is a typographical error.

Why has this issue been raised?

This is a note for the reader of the accounts and for the body to ensure these errors do not occur again in the future.

What do we recommend you do?

The body should ensure in future years that any typographical errors are eliminated.

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 December 2011
