



ISSUES ARISING REPORT FOR  
North East Surrey Crematorium Board  
Audit for the year ended 31 March 2016

## Introduction

The following matters have been raised to draw items to the attention of North East Surrey Crematorium Board. 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;

- Risk Assessment
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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.

### **Risk Assessment**

#### *What is the issue?*

The risk assessment was reviewed during the year and included in the report of the Treasurer. However it was not resolved and accepted by the smaller authority during the year.

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

The Accounts and Audit Regulations 2015 require the review of internal controls and the approval of a risk assessment at a full meeting of the smaller authority.

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

The smaller authority must ensure in future years that the risk assessment is reviewed by a full meeting of the smaller authority and minuted accordingly.

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

The Accounts and Audit Regulations 2015

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 18 September 2016

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