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The following issues have been raised as we have detected issues with the governance arrangements of the smaller authority. It is recommended that the smaller authority consider these matters and decide what action to take to improve the governance arrangements as soon as possible.

**Risk Assessment - approved at a sub committee**

*What is the issue?*

The smaller authority has minuted its review of the internal controls which include a review of the risk assessment during the year at a sub committee of the full smaller authority.

*Why has this issue been raised?*

The Accounts and Audit Regulations 2015, require the approval of a risk assessment at a full meeting and not at a sub committee of the smaller authority. Although the minutes of the sub committee were reviewed by the full smaller authority, it did not minute its acceptance of the risk assessment.

*What do we recommend you do?*

The smaller authority must ensure in future years that the risk assessment is reviewed by a full meeting and not a sub committee.

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: 04 September 2017

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