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### Llanwnnen Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Llanwnnen Community Council a qualified audit report. Details of the matter which has led to the qualification is detailed below:

#### **Notice of Appointment of Date for the Exercise of Electors' Rights**

Regulations 16, 17 and 22 of the Accounts and Audit (Wales) Regulations 2014 set out the procedures to be followed for the exercise of electors' rights under the Public Audit (Wales) Act 2004.

We note that the Council published the Notice of Appointment of Date for the Exercise of Electors' Rights on the Council's website on the 24 October 2020.

The Notice of Appointment of Date for the Exercise of Electors' Rights was not advertised before the start of the inspection period.

The Accounts and Audit (Wales) Regulations 2014 require that the notice be displayed for **14 consecutive days** before the start of the inspection period. The inspection period must allow 20 working days for inspection.

We also note that the Notice of Appointment of Date for the Exercise of Electors' Rights allowed only 5 working days for the inspection of the books and records. The Accounts and Audit (Wales) 2014 state that the Council must allow **20 working days** for inspection.

Additionally, during our review we identified some other matters that we wish to draw to the Council's attention which do not affect our audit opinion but should be addressed by the Council.

#### **Timing of internal audit**

The Council approved the Accounting Statement on the Annual Return on 25 June 2020, and has responded "Yes" to assertion 6, confirming that the Council has maintained throughout the year an adequate and effective system of internal audit of the Council's accounting records and control systems.

The Internal Auditor Report on the annual Return was completed by the Internal Auditor on 27 June 2020, 2 days after the Council gave a positive response to assertion 6 on Annual Governance Statement on the Annual Return.

If the Council gives a positive response to assertion 6 before the independent Internal Auditor has completed their report on the Internal Auditor Report, the Council must be able to explain on what basis it was appropriate to give a positive response to the assertion that it has maintained throughout the year an adequate and effective system of internal audit of the Council's accounting records and control systems.

**Comparative figures**

The figures for 31 March 2019 in Boxes 2 and 6 should be restated from the figures presented on the 2019 Annual Return following the other matters noted in last year's external auditor's report. The Council should write 'restated' beneath the '£' symbol of the 2019 column before the Annual Return is made available to the public.

**Annual Governance Statement, Box 9 - Trust funds**

The Council has answered 'Yes' for Box 9, Trust funds, on the Annual Governance Statement on the Annual Return. The Council has confirmed that it does not act as a sole trustee nor is it responsible for managing trust funds or assets and so Box 9 on the Annual Governance Statement should read 'N/A'.

Yours sincerely,

*Grant Thornton UK LLP*

For and on behalf of the Auditor General for Wales

Date: 26 November 2020

Ref: WAL109