

# Archwilydd Cyffredinol Cymru Auditor General for Wales

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

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

### **Contracts**

We note the Council did not go out to tender as per part 11 of the adopted Financial Regulations and part 18 of the Standing Orders, this is therefore unlawful expenditure. The Council should ensure a procurement process is followed in accordance with its Standing Orders or Financial Regulations.

Councils enter into contracts with suppliers of goods and services. Councils should always seek to get the best value for money possible. Their procedures should make sure that all decisions in relation to awarding contracts are transparent and reasonable.

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.

### **Accounting Statement, Box 14 – Trust fund disclosure note**

Box 14 on the Accounting Statement, trust funds disclosure note, was left unanswered for 2017/18 and 2018/19 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 these boxes should read 'N/A'.

In future the Council should ensure the Annual Return is completed in full prior to the submission to External Auditors.

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### Overdrafts

Although the Council had a total of cash and investments as at 31 March 2019 in the sum of £402,723, we note that the closing balance on the Council's current account as at this date, after accounting for any outstanding cheques was overdrawn. The Council should ensure that sufficient funds are available to keep all bank accounts at a positive balance.

Yours sincerely,



For and on behalf of the Auditor General for Wales

Date: 30/8/19

Ref: WAL027