

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 matters which have led to the qualification are 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 Notice of Appointment of Date for the Exercise of Electors' Rights commenced on the 10 May 2018, this is before the Council approved the Accounting statements and Annual Governance statement on 30 May 2018. Regulation stipulates that any rights of objection, inspection and questioning of the external auditor may only be exercised within a single period of 20 working days. However, due to the approval by Council occurring after the commencement date, the Council has not met the requirements of Accounts and Audit (Wales) Regulations 2014. Therefore, we feel that the response to Assertion 4 should be 'No' per the Annual Governance Statement on the Annual Return.

In future years, the Council must ensure that the Annual Return is approved by the Council before the Notice of Appointment of Date for the Exercise of Electors' Rights period commences in order to comply with the Accounts and Audit (Wales) Regulations 2014.

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.

High level of reserves

We note that the Council holds a high level of general reserves, approximately 2.02 times the annual precept for 2017/18.

The Council should consider the level of general reserves required and consider taking steps to reduce the level of reserves in future years if necessary.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 19 September 2018

Ref: WAL027