

Old Radnor Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Old Radnor 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 03 May 2018, this is before the Council approved the Accounting statements and Annual Governance statement on 15 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, the correct 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.

We also note that the Notice of Appointment of Date for the Exercise of Electors' Rights was only advertised for 10 days 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 Council must ensure that the inspection period is properly advertised in future years, and allows for the correct number of 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.

Accounting Statements – Precept amount

The figure entered in Box 2 on the Accounting Statements, income from local taxation/levy is understated by £567 for 2018. The correct figure should be £8,891. The Council has offset the Powys election fees against income rather than recording the precept gross and recording the fees as an item of expenditure.

As such, the figure entered in Box 6 on the Accounting Statements, total other payments is also understated by £567 for 2018. The correct figure should be £8,747.

The Council should restate the 2018 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2018 column.

Yours sincerely,

A handwritten signature in blue ink that reads "Grant Thornton UK LLP". The signature is written in a cursive, slightly slanted style.

For and on behalf of the Auditor General for Wales

Date: 16 August 2018

Ref: WAL295

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2018 of:

OLD RADNOR COMMUNITY COUNCIL

External auditor's report

[Except for the matters reported below]* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

See attached

[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated 16/8/18.]

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

See attached

(Continue on a separate sheet if required.)

External auditor's name:	Grant Thornton UK LLP 11-13 Penhill Road Cardiff CF11 9UP
External auditor's signature:	Grant Thornton UK LLP
Date:	16/8/18.
For and on behalf of the Auditor General for Wales	
delete as appropriate.	