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Llanfihangel Rhydithon Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Llanfihangel Rhydithon Community Council an unqualified audit report.

However, 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.

Internal Audit Report

The Internal Auditor has answered 'Yes' to objective 8, meaning that asset and investment registers were complete, accurate and properly maintained.

However, the Council have confirmed that they do not hold any fixed assets, therefore, the appropriate answer for to the Internal Audit Report, Box 8 is 'N/A'.

Accounting Statement, Box 14 – Trust fund disclosure note

Box 14 on the Accounting Statement, trust funds disclosure note, was left unanswered for 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 this box should read 'N/A'.

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

Date of approval

The date of approval of the Accounting Statement and Annual Governance Statement was entered incorrectly as 19 May 2020 on the Annual Return. The Council has provided minutes for the meeting where the Annual Return was approved, which took place on the 20 May 2020.

Yours sincerely

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 11 December 2020

Ref: WAL258