

24 Cathedral Road / 24 Heol y Gadeirlan
Cardiff / Caerdydd
CF11 9LJ
Tel / Ffôn: 029 2032 0500
Fax / Ffacs: 029 2032 0600
Textphone / Ffôn testun: 029 2032 0660
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

Bangor on Dee Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Bangor on Dee Community Council a qualified audit report. Details of the matter which has led to the qualification are given below:

Certification by the RFO after the Annual governance statement and Accounting statements have been approved

Regulation 15(1) of the Accounts and Audit Regulations (Wales) 2014 stipulates that the Responsible Financial Officer must sign and date the Accounting statements to certify that it presents fairly the financial position of the authority and its income and expenditure, or properly presents receipts and payments as the case may be. Regulation (2) stipulates that when the Responsible Financial Officer has complied with paragraph (1) the authority must, in the following order:

- a. consider the statement of accounts by the members meeting as whole;
- b. approve the statement of accounts by resolution; and
- c. ensure the statement of accounts is signed and dated by the person presiding at the meeting at which that approval is given.

The Responsible Financial Officer must, therefore, certify the Accounting statements before the authority considers, approves and signs them.

The Responsible Financial Officer for the Council has certified the Accounting statements on 28 June 2020, after the Council approved them on 27 June 2020. In future, the Council should ensure that the Responsible Financial Officer certifies the Accounting statements **before** the authority considers, approves and signs them in accordance with Regulation 15. The correct answer to the Annual Governance Statement, Assertion 1 is 'No'.

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.

AGS (Part 2) Assertion 2 – Publishing of Council minutes

Section 228 of the Local Government Act 1972 and section 55 of the Local Government (Democracy) (Wales) Act 2013 states that Council should make arrangements for the minutes to be available for public inspection and to publish the minutes on its website.

The Council has answered "No" to this assertion, however our audit identified that the Council has complied with this requirement and therefore the correct response on the AGS (Part 2) Assertion 2 should be "Yes".

Accounting statement - 2020

Unpresented cheques should either be included in both the bank reconciliation and the cashbook or in neither. The accounting records provided show unpresented cheques as part of the bank reconciliation, but these had not been included in the cashbook. The unpresented cheques included in the 2019/20 bank reconciliation should therefore now be included in Box 6. Unpresented cheques from prior years should not be included in receipts in the following year and therefore Box 3 should be amended to reflect the true receipts figure.

We note that unpresented cheques were also not correctly accounted for in 2018/19.

In addition, staff costs should reflect the values included in the cash book and also need to be amended.

After reviewing the cash book and bank reconciliation the following figures should be entered for 2018/19 and 2019/20:

	2018/19	2019/20
Box 1	20,153	22,942
Box 2	17,619	18,501
Box 3	1,224	1,952
Box 4	2,511	2,967
Box 5	2,247	2,247
Box 6	11,296	12,937
Box 7	22,942	25,244
Box 8	0	0
Box 9	22,942	25,244
Box 10	0	0
Box 11	22,942	25,244
Box 12	98,032	99,706
Box 13	4,315	2,193

The Council should restate the 2020 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2020 column.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 16 December 2020

Ref: WAL344