



Grant Thornton

Our ref: BM/GT/WAL344

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25 September 2019

Dear Mr Merry,

Bangor on Dee Community Council

Audit for the year ended 31 March 2019

Please find enclosed the certified Annual Return for Bangor on Dee Community Council for the year ended 31 March 2019.

The Council's fee will be charged in accordance with the time spent on each audit. Details of this have been published by the Wales Audit Office and published within "Fee Scheme – 2018/19".

Satisfaction survey

Please find enclosed our audit satisfaction survey that the Wales Audit Office has requested we ask you to complete. We would be grateful if you could complete and return the form to us by post to the address above. Alternatively, you can complete the survey online or return the form to us by e mail. Instructions are on the survey enclosed.

Notice of Conclusion of Audit

A copy of the Notice of Conclusion of Audit is enclosed for completion.

Yours sincerely,

Grant Thornton UK LLP

Grant Thornton UK LLP

Chartered Accountants

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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 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 was advertised for 8 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 inspection period must allow 20 working days for inspection.

The Council must ensure that the inspection period is correct in future years.

Certification by the RFO after the Annual governance statement and Accounting statements have been signed and 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 a 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 18 June 2019, after the Council approved them on 16 April 2019. 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'.

Approval of the Annual return

The Annual Return must contain the signature of the person presiding at the committee meeting at which the approval is given. The Chair was not present at this Council meeting and the Annual Return was signed by the Chair on the later date of 18 June 2019.

In future years the Council should ensure the Annual Return contains the signature of the person presiding at the committee or meeting at which the approval is given.

Action on previous audit reports

The Council has not taken appropriate action on all matters raised in reports from the External Auditor in the 2017/18 audit year:

The Council did not demonstrate effective monitoring of its financial position, income and expenditure against the budget throughout the financial year in 2017/18. The Council has again not provided evidence that effective monitoring of the Council's financial position was completed in 2018/19. The internal audit report noted that this recommendation was outstanding.

The Council should ensure that they review the actual income and expenditure incurred against its agreed budget as part of its quarterly budget monitoring.

In our view the correct response to Assertion 8 on the Annual Governance Statement (part 1) on the Annual Return should read "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.

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.

Minute reference and date of approval

The minute reference and date of approval of the Accounting Statement and the Annual Governance statement is blank. The Council has confirmed that these should read '16/04/19' and 'Accounts'.

Annual Governance Statement (Part 2) – Assertion 3

The Council has answered 'Yes' and 'No' to Box 3 on the Annual Governance Statement (Part 2) in relation to committees and sub-committees. However, the Council has confirmed that it has established committees but no terms of reference are in place. Box 3 should therefore read 'No'.

High level of reserves

We note that the Council holds a high level of general reserves, approximately 1.23 times the annual precept for 2018/19.

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: 20/9/2019.

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