



Grant Thornton

Our ref: JR/BM/LAH/WAL344

Mr Merry
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28 September 2018

Dear Mr Merry,

Bangor on Dee Community Council

Audit for the year ended 31 March 2018

Please find enclosed the certified Annual Return for Bangor on Dee Community Council for the year ended 31 March 2018.

In 2017/18 the Wales Audit Office moved away from charging a fixed fee for the work undertaken. The 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".

You will be invoiced £182.00 plus VAT. Please return your payment in line with the remittance advice you will receive with your invoice.

Satisfaction survey

Please find enclosed our audit satisfaction survey that Public Sector Audit Appointments 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.

Annual Governance Statement Part 2

In 2018/19 the Wales Audit Office will focus on the compliance with Standing Orders Delegation to committees.

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 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 24 May 2018, this is before the Council approved the Accounting statements and Annual Governance statement on 19 June 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.

Action on previous audit reports

The Council has not taken appropriate action on all matters raised in reports from the External Auditor in the 2015/16 audit year:

The Council did not demonstrate effective monitoring of its financial position, income and expenditure against the budget throughout the financial year in 2015/16. The Council has again not provided evidence that effective monitoring of the Council's financial position was completed in 2017/18. 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".

Investment written out of the accounts

We note that the Council was unable to provide evidence of an investment of £52.07 that was written out of the accounts. The council should retain evidence of all transactions and investments.

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.

Low level of reserves

We note that the Council holds a low level of general reserves after allowing for reserves that are earmarked for specific purposes.

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


Re-approval section

We note that the Council has completed the re-approval box on the Annual Governance Statement (part 2) on the Annual Return, despite the fact the Council was not required to amend the figures or responses to the assertions on the Accounting Statement and the Annual Governance Statement. In future years, the Council should ensure this box is not completed unless it is necessary to do so.

Minute reference

The minute reference for the date of approval of the Accounting Statement and the Annual Governance statement is blank. The Council has confirmed that this should read 19 June 2018.

Yours sincerely,



For and on behalf of the Auditor General for Wales

Date: 25 September 2018

Ref: WAL344