



**ISSUES ARISING REPORT FOR
Graig Community Council
Audit for the year ended 31 March 2020**

Introduction

The following matters have been raised to draw items to the attention of Graig Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2020.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

Issues Raised

- Minor issues
 - Accounting Statements - Trust Funds Disclosure Note
 - Accounts certification
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The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the body so they do not occur again in future years.

Minor issues

What is the issue?

The following issues have been raised as minor issues or omissions have been identified in the current year's Annual Return:

The Accounting Statements do not add up by £1.

The comparative figures disclosed in the Accounting Statements of the Annual Return do not agree to the audited Annual Return for the year ended 31 March 2019. The comparative figures for the year ended 31 March 2019 were restated. We have reviewed the adjustments made and we are satisfied they are correct.

The comparative figures disclosed in the Accounting Statements of the Annual Return do not agree to the audited Annual Return for last year. We believe the figures have been input in error but the error does not affect the balance carried forward into the current year.

Why has this issue been raised?

This is to draw these minor errors to the attention of the council.

What do we recommend you do?

The council should ensure in future years that the above minor errors or omissions are not included in the Accounting Statements.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability for Local Councils in Wales - A Practitioners' Guide, OVV/SLCC

Accounting Statements - Trust Funds Disclosure Note

What is the issue?

The council has not answered box 14 for 2019 in error in the Accounting Statements of the annual return. We believe based on the prior year's information that the council should have answered 'N/a'.

Why has this issue been raised?

The disclosure on the annual return has not been completed, as we believe that the council is not the sole trustee of any charities.

What do we recommend you do?

The council should ensure in future years that it answers 'No' or 'N/a', to show that the council does not act as the sole trustee for and is not responsible for managing trust funds or assets.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in Wales - A Practitioners' Guide, OVV/SLCC

Accounts certification*What is the issue?*

The Responsible financial officer has certified the accounting statement after the council approved the accounts.

Why has this issue been raised?

The dates disclosing the certification and approval of the annual return are incorrect.

What do we recommend you do?

The council should ensure that the responsible financial officer certifies the accounting statements and dates their certification prior to the approval of the annual return by the full council. This is a requirement of the Accounts and Audit (Wales) Regulations 2014 and these regulations must be followed.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability for Local Councils in Wales, A Practitioners' Guide - OVW/SLCC

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 19 November 2020
