

The Members of Goetre Fawr Community Council
c/o the Clerk to the Council
22 Cae Melin
Little Mill
Monmouthshire
NP4 0HX

30 July 2014

Dear Councillors

Goetre Fawr Community Council: Annual Return for the year ended 31 March 2014

As your Appointed Auditors, we are responsible for providing an opinion on whether the information contained in the Council's Annual Return for the year ended 31 March 2014 is in accordance with the Auditor General for Wales' requirements and that no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

We have received a copy of your Annual Return for the year ended 31 March 2014 and have now substantially completed our audit work. In accordance with the Accounts and Audit (Wales) Regulations 2005 (as amended) [the Regulations], we are required to report to you whether there are any significant issues arising which we believe you should consider prior to approval of the Annual Return.

Proposed audit certificate and opinion

Qualification issues

There are no issues in respect of which we propose to qualify our audit opinion on the Annual Return for the year ended 31 March 2014.

Other matters not affecting our opinion

We wish to draw the following matters not affecting our opinion to the attention of the Council:

- Please ensure that the Annual Return is fully and accurately completed before submission of a copy for audit:
 - Section 1, Box 14 (Trust funds) for the year ended 31 March 2013 and 31 March 2104 has been left blank. The Clerk has confirmed that the Council does not act as sole managing trustee for any trust funds and this box should state "N/A" for both years..
 - The "Certification prior to audit" on page 1 of the Annual Return has been dated 12 June 2014. However, the Clerk/RFO has confirmed that this date should be recorded as 12 May 2014.
 - Minor point: Section 1, Box 7 does not agree to Boxes 1+2+3-(4+5+6) due to a £1 rounding error.

- In future years, please ensure that the explanation of significant year-on-year variances in the accounting statements (Section 1 of the Annual Return) provides sufficient detail, including monetary values, to fully explain the changes - please refer to guidance notes sent at the start of the audit.

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Misstatements in the accounting statements

We have not identified any misstatements in "Section 1 - Accounting statements" that require to be corrected.

Approving the Annual Return

The Responsible Financial Officer is required to certify Section 3 ('Council approval and certification following the audit'), in accordance with Regulation 8B of the Regulations. The Council must then formally approve the Annual Return and the Chair of the meeting at which this is done should sign and date Section 3, in accordance with Regulation 9 of the Regulations. The minute reference should also be inserted.

Once the Annual Return has been approved, it should be sent back to us at the address below, as soon as possible (please send back the original approved document, not a copy). We will then complete the external Audit Certificate in Section 3 and send the Annual Return back to you for publishing – which you are required to do before 30 September 2014.

Yours sincerely

Mazars LLP

Mazars LLP
Appointed Auditors