



**ISSUES ARISING REPORT FOR
Goetre Fawr Community Council
Audit for the year ended 31 March 2017**

Introduction

The following matters have been raised to draw items to the attention of Goetre Fawr Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2017.

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;

- Register of Members' Interests
 - Internal auditor's report
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The following issue(s) have resulted in the annual return being qualified. They indicate a weakness in the body's procedures and require the body to take immediate action.

Register of Members' Interests

What is the issue?

No register of members' interests is maintained by the council as councillors are expected to declare any on a meeting by meeting basis.

Why has this issue been raised?

Section 81 of the Local Government Act 2000 and section 29 of the Localism Act 2011 requires a community council to maintain and publish a register of members' financial and other interests. This has to be published on a website.

What do we recommend you do?

We would recommend that when a councillor takes office they are asked to complete a register of interests form to ensure all the information required to be published is done so, even if no conflicts exist. This should then be published on the website.

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

Code of Conduct 2008, as updated.
Local Government Act 2000
Localism Act 2011

The following issue(s) have been raised to assist the body. The body is recommended to take action on the following issue(s) to ensure that the body acts within its statutory and regulatory framework.

Internal auditor's report

What is the issue?

The internal auditor has not completed the annual internal audit report.

Why has this issue been raised?

Although the internal auditor did produce another report which found no issues with the internal controls in operation this is not evidenced in the annual internal audit report.

What do we recommend you do?

The council should ensure in future that the internal auditor completes the annual internal audit report, in the annual return, with the appropriate yes or no answers.

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: 14 August 2017
