



CROESYCEILIOG AND LLANYRAFON COMMUNITY COUNCIL
CYNGOR CYMUNED CROESYCEILIOG a LLANYRAFON

Caring for the Community

External Auditor Report & Action Plan

24.11.24

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2023 of **Croesyceiliog & Llanyrafon Community Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my audit, in my opinion no matters have come to my attention to give cause for concern that, in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislative and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Basis of Qualification

Annual Governance Statement

In my opinion, the Annual Governance Statement is not consistent with the Council's internal controls and governance arrangements for the year:

- Assertion 3: Non-compliance with relevant laws and regulations. The Council did not provide minute evidence in relation to the payment of members' allowances.
- Assertion 4: The Council did not advertise the audit and make proper arrangements for the public inspection of accounts as required by the Public Audit (Wales) Act 2004 and the Accounts and Audit (Wales) Regulations 2014).

Other matters and recommendations

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the Council.

Members' allowances

The Council did not receive written notice that some members wished to waive their allowance. We recommend that the Council obtain written confirmation from all members confirming that they do not wish to receive their allowance.

There are no further matters I wish to draw to the Council's attention.



**CROESYCEILIOG AND LLANYRAFON COMMUNITY COUNCIL
CYNGOR CYMUNED CROESYCEILIOG a LLANYRAFON**

Caring for the Community

Action Plan:

Auditor General's Audit Opinion:	
Qualification Issues:	Action:
In my opinion, the Annual Governance Statement is not consistent with the Council's internal controls and governance arrangements for the year:	See below for specific issues
<ul style="list-style-type: none"> • Assertion 3: Non-compliance with relevant laws and regulations. The Council did not provide minute evidence in relation to the payment of members' allowances. 	<p>It is known that Council has agreed that all Members who qualify will receive their annual allowance irrespective of their preferences. This took place at a Full Council meeting some years ago, but the exact date was not known and the appropriate minutes could not be found at that time.</p> <p>To have Council reaffirm and minute the decision prior to each year end.</p>
<ul style="list-style-type: none"> • Assertion 4: The Council did not advertise the audit and make proper arrangements for the public inspection of accounts as required by the Public Audit (Wales) Act 2004 and the Accounts and Audit (Wales) Regulations 2014). 	<p>Due to the difficulties experienced by the Clerk in settling the year end accounts on taking up her position very late in the financial year, an appropriate note was advertised on Council's website advising it's delay. The Notice of Appointment of Elector's Rights was advertised as usual at the appropriate time and the Annual Return was advertised in September once audited by the internal auditor and accepted by Council. It is duly noted that a notice of late certification should have been advertised by 16th June but was not advertised until 30th June. The hope at that time was that it could be settled and advertised appropriately, but this was not possible. The External Audit has only just been completed and the fully completed Annual Return will be advertised once Council has sight of this report and Action Plan.</p>
Auditor General's Observations:	Action:
The Council did not receive written notice that some members wished to waive their allowance. We recommend that the Council obtain written confirmation from all members confirming that they do not wish to receive their allowance.	As above, and also to have each Member to give written confirmation each year whether they will or will not receive their allowance at the AGM each May.