

ISSUES ARISING REPORT FOR
Llandwrog Community Council
Audit for the year ended 31 March 2019

Introduction

The following matters have been raised to draw items to the attention of Llandwrog Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2019.

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

- Approval of the annual return
 - Accounting Statements - Trust Funds Disclosure Note
 - Council incorrectly stated 'Yes' to Trust Funds disclosure in Section 2 of the Annual return
-

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.

Accounting Statements - Trust Funds Disclosure Note

What is the issue?

The council has not answered box 14 for 2018 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, OVW/SLCC

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.

Approval of the annual return

What is the issue?

The council have not entered the minute reference and date for the approval of the accounting statements and annual governance statement.

Why has this issue been raised?

The annual return has not been fully completed in accordance with requirements.

What do we recommend you do?

The council must ensure that all relevant boxes are fully complete before submitting the annual return for audit.

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

Council incorrectly stated 'Yes' to Trust Funds disclosure in Section 2 of the Annual return

What is the issue?

The council has answered 'Yes' in error to the Trust Fund question on the annual return

Why has this issue been raised?

The disclosure on the annual return is incorrect, as 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 'N/a', that the council does not have any responsibilities to discharge in relation to a charity

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

Not applicable

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 21 September 2019
