

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2019 of:

Ceiriog Uchaf Community Council

External auditor's report

[Except for the matters reported below]* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Standing Orders

We note that the Council has failed to adopt a set of Standing Orders. It is a mandatory requirement for councils to have Standing Orders in place. Model versions of Standing Orders are available from One Voice Wales or SLCC. Standing Orders are the set of rules by which the council conducts its business. It must also define the arrangements for entering into a procurement contract. As the Council has failed to adopt a set of Standing Orders, the correct response to Assertion 1 & 2 on the Annual Governance Statement (Part 2) should be 'No'.

Financial Regulations

We note that the Council has failed to adopt Financial Regulations. It is a mandatory requirement for councils to have Financial Regulations in place. Model versions of Financial Regulations are available from One Voice Wales or SLCC. Financial Regulations provide a framework setting out the council's approved financial systems to secure the proper administration of its finances. Such regulations may contain directions that must be followed and more general guidelines to achieve good financial control. As the Council has failed to adopt a set of Financial Regulations, the correct response to Assertion 1 & 2 on the Annual Governance Statement (Part 2) should be 'No'.

Independence of internal auditor

The Internal Auditor was involved in preparing the figures for the Annual Return. This could affect their independence. The Internal Auditor must not be requested to undertake tasks that may compromise their independence, such as completing the Accounting Statement on the Annual Return.

Certification by the RFO after the Annual governance statement and Accounting statements have been signed and approved

Regulation 15(1) of the Accounts and Audit Regulations (Wales) 2014 stipulates that the Responsible Financial Officer must sign and date the Accounting statements to certify that it presents fairly the financial position of the authority and its income and expenditure, or properly presents receipts and payments as the case may be. Regulation (2) stipulates that when the Responsible Financial Officer has complied with paragraph (1) the authority must, in the following order: (a) consider the statement of accounts by the members meeting as a whole; (b) approve the statement of accounts by resolution; and (c) ensure the statement of accounts is signed and dated by the person presiding at the meeting at which that approval is given. The Responsible Financial Officer must, therefore, certify the Accounting statements before the authority considers, approves and signs them. The Responsible Financial Officer for the Council has certified the Accounting statements on 28 June 2019, after the Council approved them on 11 June 2019. The correct answer to the Annual Governance Statement, Assertion 1 is 'No'.

[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated 27/9/19.]

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body. *See letter dated 27/9/19*

External auditor's name: *Grant Thornton UK LLP*
External auditor's signature: *Grant Thornton UK LLP* Date: *20/9/2019*
For and on behalf of the Auditor General for Wales