

# NOTICE OF CONCLUSION OF AUDIT

(PUBLIC AUDIT (WALES) ACT 2004  
ACCOUNTS AND AUDIT (WALES) REGULATIONS 2014)

## FOR

### Gwaun Cae Gurwen Community Council

NOTICE is hereby given that the audit for the  
year ended 31 March 2019 was completed on

30 September 2019

and the accounts are now available for inspection by local electors in  
accordance with Section 29 of the Public Audit (Wales) Act 2004.

The requisite information as defined by Section 11(4) of the Accounts and  
Audit (Wales) Regulations 2014 ~~is not~~ displayed alongside this notice

(\* Please delete as necessary)

If the requisite information is not displayed alongside  
this notice, it is available for inspection by appointment.

To arrange a viewing please contact

LYN HENNELLYN  
CWMGORIS COMMUNITY CENTRE  
CEMESTERY ROAD  
CWMGORIS, SA18 1PS  
MOBILE - 07582 535617

between the hours of 10.00 am and 4.00 pm

Dated: 30th September 2019

Lyn Hennellyn

(Responsible Financial Officer)



ISSUES ARISING REPORT FOR  
Gwaun Cae Gurwen Community Council  
Audit for the year ended 31 March 2019

### Introduction

The following matters have been raised to draw items to the attention of Gwaun Cae Gurwen 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

- Terms of Reference
  - Website - Notice for the Exercise of Electors Rights
  - Approval of the annual return
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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.

**Website - Notice for the Exercise of Electors Rights**

*What is the issue?*

The council have not published the notice for the exercise of electors' rights on its website during the notice period.

*Why has this issue been raised?*

The council has failed to comply with s56 of the Local Government (Democracy) (Wales) Act 2013 - Requirement to give public notices electronically.

*What do we recommend you do?*

In future years, the council should ensure that this notice is included on its website, to comply with legislation.

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

Local Government (Democracy) (Wales) Act 2013

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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.

#### **Terms of Reference**

##### *What is the issue?*

The council have other committees in place but have not set any terms of reference including any delegation of authority for those committees.

##### *Why has this issue been raised?*

The council is at risk of not conducting their business legally, efficiently and effectively.

##### *What do we recommend you do?*

The council should setup the terms of reference including any delegation of authority for any other committee as soon as possible or in any event before the end of the current financial year.

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

#### **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

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 30 September 2019

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