

# Archwilydd Cyffredinol Cymru Auditor General for Wales

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## **Llanfihangel Ystrad Community Council - Auditor General for Wales' Audit Certificate and report**

The Auditor General for Wales issued Llanfihangel Ystrad Community Council a qualified audit report. Details of the matters which have led to the qualification are detailed below.

### **Notice of Appointment of Date for the Exercise of Electors' Rights**

Regulations 16, 17 and 22 of the Accounts and Audit (Wales) Regulations 2014 set out the procedures to be followed for the exercise of electors' rights under the Public Audit (Wales) Act 2004.

We note that the Notice of Appointment of Date for the Exercise of Electors' Rights allowed 16 working days for the inspection of the books and records. The Accounts and Audit (Wales) 2014 state that the Council must allow **20 working days** for inspection.

We also note that the Notice of Appointment of Date for the Exercise of Electors' Rights was only advertised for 4 consecutive days before the start of the inspection period.

The Accounts and Audit (Wales) Regulations 2014 require that the notice be displayed for **14 consecutive days** before the start of the inspection period.

The Council must ensure that the inspection period is properly advertised in future years, and allows for the correct number of days for inspection.

Additionally, during our review we identified some other matters that we wish to draw to the Council's attention which do not affect our audit opinion but should be addressed by the Council.

### **Re-approval section**

We note that the Council has completed the re-approval box on the Annual Governance Statement (part 2) on the Annual Return, despite the fact the Council was not required to amend the figures or responses to the assertions on the Accounting Statement and the Annual Governance Statement. In future years, the Council should ensure this box is not completed unless it is necessary to do so.

Yours sincerely,

*Arant Thornton UK CIP*

For and on behalf of the Auditor General for Wales

Date: 25 September 2018

Ref: WAL098