

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2021 of:

St Nicholas & Bonvilston Community Council

Auditor General's report

Audit opinion - Qualified

On the basis of my review, in my opinion no matters have come to my attention giving 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 legislation and regulatory requirements have not been met;
- is not consistent with the Council's/Committee's governance arrangements; and
- that the Council/Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Basis of qualification

Accounting Statement

I am unable to conclude whether or not the accounting statement has been properly prepared and whether or not it properly presents the Council's receipts and payments for the year:

- The Council did not maintain proper accounting records during the year

Annual Governance Statement

The Council did not meet its statutory obligations as follows:

- The Council did not operate an adequate and effective system of internal control as required by the Accounts and Audit (Wales) Regulations 2014
- The Council did not calculate its budget requirement in accordance with the Local Government Finance Act 1992

Other matters arising and recommendations

Notwithstanding that the information disclosed in the Accounting Statement and the Annual Governance Statement is consistent with that identified during the audit, I draw attention to the following matters that the Council needs to address:

Role of Chair and Responsible Financial Officer (RFO)

I note that the Chair signed the annual return in his capacity of Chair and as RFO. While not prohibited, this arrangement is not good practice. We recommend that in the absence of a clerk, the Council appoints as RFO a member who is not the chair of the Council.

Internal Audit report

I draw attention to the negative internal audit report. We recommend that the Council addresses the failures identified by the Internal Auditor before the start of the 2023-24 financial year.

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



Richard Harries, Director, Audit Wales
For and on behalf of the Auditor General for Wales

Date: 28/11/2022