

Audited Body Name..... LLANWENNECH COMMUNITY COUNCIL

NOTICE OF CONCLUSION OF AUDIT

Accounts year ended 31 March 2018
Section 29 of the Public Audit (Wales) Act 2004
The Accounts and Audit (Wales) Regulations 2014

Insert date of placing the Notice

1. Date of Notice 15 / OCTOBER 2018.

The date of conclusion of the audit is the date shown on the Auditor's Certificate and Report on the Annual Return.

2. Notice
The Audit of the Council's Accounts for the above year has been concluded on 25 / SEPTEMBER / 2018 by Grant Thornton UK LLP for and on Behalf of the Auditor General for Wales.

The Accounts must be published on conclusion of the Audit or on 30th September whichever is the earlier.

3. Publication of Accounts.
A copy of the Statement of Accounts and the Auditor's Certificate and Report thereon has been published.

Notice of these rights is required by the Act.

4. Local Government Elector's Rights
A Local Government Elector for the Council may obtain, inspect or take a copy of the Statement of Accounts and Auditor's Certificate and Report by arrangement with the Clerk at the address and times set out below. Copies will be provided to any local government elector on payment of £..... for each copy of the Annual Return.

Complete as locally appropriate

5. Days and times of availability
Statement of Accounts and Auditor's Certificate are displayed alongside notice

Complete as locally appropriate

6. Address where the Documents may be inspected or purchased
H2 PENADERI ROAD
BRYN
LLANWENNI OISSY 820181

Complete as appropriate

7. Signature and name of person giving Notice on behalf of Council
[Signature] Clerk and / or Responsible Financial Officer

Amend if necessary

This Notice is to be displayed for 14 days.

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 2018 of:

LLANGENNECH 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.

See attached

[[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 25/09/18.]

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 attached.

(Continue on a separate sheet if required.)

Grant Thornton UK LLP
11-13 Penhill Road
Cardiff
CF11 9UP

External auditor's name:

External auditor's signature:

Grant Thornton UK LLP

Date:

25/9/18

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Llangennech Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Llangennech 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 commenced on the 01 June 2018, this is before the Council approved the Accounting statements and Annual Governance statement on 11 June 2018. Regulation stipulates that any rights of objection, inspection and questioning of the external auditor may only be exercised within a single period of 20 working days. However, due to the approval by Council occurring after the commencement date, the Council has not met the requirements of Accounts and Audit (Wales) Regulations 2014. Therefore, we feel that the response to Assertion 4 should be 'No' per the Annual Governance Statement on the Annual Return.

In future years, the Council must ensure that the Annual Return is approved by the Council before the Notice of Appointment of Date for the Exercise of Electors' Rights period commences in order to comply with the Accounts and Audit (Wales) Regulations 2014.

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.

Date of approval

The date of approval of the Accounting Statement and Annual Governance Statement was not entered on the Annual Return. The Council has confirmed this should read 11 June 2018.

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 Council was unable to provide evidence that the Notice of Appointment of Date for the Exercise of Electors' Rights was correctly displayed. Therefore, we are unable to gain assurance that the notice was displayed for **14 consecutive days** before the start of the inspection period and the inspection period allowed **20 working days**.

In future years, the Council must ensure they follow the procedures for the exercise of electors' rights under the Public Audit (Wales) Act 2004.

Yours sincerely,



For and on behalf of the Auditor General for Wales

Date: 25 September 2018

Ref: WAL042