

ISSUES ARISING REPORT FOR
Cwmbran Community Council
Audit for the year ended 31 March 2019

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Introduction

The following matters have been raised to draw items to the attention of Cwmbran 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

- Approval of the annual return
 - Financial Regulations - Advertisement
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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.

Approval of the annual return

What is the issue?

The council have not entered the date of the minute approving the accounting statements and annual governance statement.

The council have confirmed that the date of approval was 26 June 2019.

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

Financial Regulations - Advertisement

What is the issue?

For larger contracts, the council does not advertise its invitations to tender.

Why has this issue been raised?

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

What do we recommend you do?

The council should ensure for larger contracts that it advertises for invitations to tender as good practice.

The council should contact its local One Voice Wales representative who will be able to provide the council with an updated model set of Standing Orders and Financial Regulations, which incorporate the changes introduced by the Accounts and Audit (Wales) Regulations 2014, which the council should review, amend if necessary and formally adopt. This adoption must be minuted and the minute reference and date recorded on the Financial Regulations for future reference.

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:
