

Archwilydd Cyffredinol Cymru Auditor General for Wales

24 Heol y Gadeirlan / Cathedral Road
Caerdydd / Cardiff CF11 9LJ
Ffôn / Tel: 029 20 320500
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

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

The Auditor General for Wales issued Isycoed 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 was advertised for 13 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 inspection period must allow 20 working days for inspection.

The Council must ensure that the inspection period is properly advertised in future years.

We also note that the Notice of Appointment of Date for the Exercise of Electors' Rights commenced on the 4 June 2018, this is before the Council approved the Accounting statements and Annual Governance statement on 19 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.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales
Date: 19 September 2018

Ref: WAL360