

# NOTICE OF CONCLUSION OF AUDIT

(PUBLIC AUDIT (WALES) ACT 2004  
ACCOUNTS AND AUDIT (WALES) REGULATIONS 2014)

## FOR

**Hirwaun & Penderyn Community Council**

NOTICE is hereby given that the audit for the  
year ended 31 March 2018 was completed on

25 October 2018

and the accounts are now available for inspection by local electors in  
accordance with Section 29 of the Public Audit (Wales) Act 2004.

The requisite information as defined by Section 11(4) of the Accounts and  
Audit (Wales) Regulations 2014 is/is not\* displayed alongside this notice

(\* Please delete as necessary)

If the requisite information is not displayed alongside  
this notice, it is available for inspection by appointment.

To arrange a viewing please contact

Emma Nelmes  
Hpcc01@btconnect.com

between the hours of 9am and 4.30pm Monday - Thursday

Dated:

19<sup>th</sup> November 2018

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(Responsible Financial Officer)



**ISSUES ARISING REPORT FOR  
Hirwaun & Penderyn Community Council  
Audit for the year ended 31 March 2018**

## Introduction

The following matters have been raised to draw items to the attention of Hirwaun & Penderyn Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2018.

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;

- Expenditure powers - S137 power incorrectly used
  - Section 1 - Trust Funds Disclosure Note
  - Minor issues
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The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the body so they do not occur again in future years.

#### **Section 1 - Trust Funds Disclosure Note**

##### *What is the issue?*

The council has not answered box 14 for 2017 in error in Section 1 of the annual return. We believe based on the prior year's information that the council should have answered 'N/a'.

##### *Why has this issue been raised?*

The disclosure on the annual return has not been completed, as we believe that the council is not the sole trustee of any charities.

##### *What do we recommend you do?*

The council should ensure in future years that it answers 'No' or 'N/a', to show that the council does not act as the sole trustee for and is not responsible for managing trust funds or assets.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in Wales - A Practitioners' Guide, OVW/SLCC

#### **Minor issues**

##### *What is the issue?*

The following issue(s) has been raised as the comparatives have been changed:

The comparative figures disclosed in Section 1 of the Annual Return do not agree to the audited Annual Return for the year ended 31 March 2017. The comparative figures for the year ended 31 March 2017 were restated. We have reviewed the adjustments made and we are satisfied they are correct.

##### *Why has this issue been raised?*

This is raised to bring the matter to the attention of readers of the annual return.

##### *What do we recommend you do?*

No further action is required.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in Wales - A Practitioners Guide, OVW/SLCC

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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.

**Expenditure powers - S137 power incorrectly used**

*What is the issue?*

A payment was made to a local Village Hall/community centre which could have been authorised under S19(3) of the Local Government (Miscellaneous Provisions) Act 1976 or S133 of the Local Government Act 1972, which allows contribution towards running or furnishing buildings to be used for public meetings.

A donation was made which could have been authorised under S145 of the Local Government Act 1972, provision of entertainment and support of the arts including festivals and celebrations

*Why has this issue been raised?*

The council incorrectly recorded items as Section 137 payments when other statutory powers existed. A payment cannot be recorded under S137 if another statutory powers exists.

*What do we recommend you do?*

The council must ensure in future years that it reviews the list of statutory powers available to council to establish if a power exists before relying on S137 to authorise a payment. The statutory power being used to authorise expenditure should be recorded alongside the item to demonstrate the council has properly followed its standing orders and financial regulations.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in Wales - A Practitioners' Guide, OVW/SLCC  
One Voice Wales representative, One Voice Wales website - ([www.onevoicewales.org.uk](http://www.onevoicewales.org.uk))  
Audit Briefing, Spring 2010, BDO

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 25 October 2018

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