

LLANTWIT FARDRE COMMUNITY COUNCIL
CYNGOR CYMUNED LLANILLTUD FAERDREF



VIRTUAL COUNCIL MEETING

29TH JANUARY 2024

REPORT OF THE CLERK AND EXECUTIVE OFFICER

1. EXTERNAL AUDIT REPORT 2022/23

- 1.1 The completed Annual Return was sent to the External Auditor by the deadline of the 30th of June 2023.
- 1.2 The External Auditor has now completed their first Full Audit for Llantwit Fardre Community Council under the Auditor General's new audit arrangement, which is attached to this report within the returned Annual Return to Council under the heading 'Auditor General for Wales'.
- 1.3 As can be seen from the External Auditor's Report, no issues have been raised and there were **no** causes for concern in respect of the following matters: -
- 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 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.
- 1.4 Members attention is drawn to the following matters and recommendations which do not affect the audit opinion: -
- Typographical error on line 11 of the 2021-22 comparative accounts. The correct entry is £213,003. This error does not impact on the closing balance.

- Classification error in line 4 of the accounting statement. Staff costs include £2,736 (payroll administration, uniform and training) expenditure that relates to administrative costs which should be included in line 6. The staff costs cell must record costs directly incurred in the employment of staff.

2. CONCLUSION

- 2.1 Llantwit Fardre Community Council has received its first full audit report under the new Auditor General new audit arrangements. It is pleasing to see that for the year 2022/23 the Council has received an unqualified audit.

3. RECOMMENDATION

It is recommended that Members: -

- 2.1 Approve and accept the Annual Return as completed by the External Auditor dated 8th January 2024 (received 9th January 2024) as attached to this report.
- 2.2 Note that in accordance with the Accounts and Audit (Wales) Regulations 2014, the Notice of Conclusion of Audit has been published on the Council's website and displayed on all of its Notice Boards as from the 9th January 2024 (date of receipt) for a period of 14 days.