

# Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2015 of:

**Abertillery and Llanhilleth Community Council**

## Auditor General's report

### Audit opinion – Qualified

Except for the matters reported below in my Basis for Qualification, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- 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 governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

### Basis for Qualification

#### Accounting Statement

The Accounting Statement reports a total of £110,675 expenditure related to staff costs during 2014-15. This total includes £35,412 related to gratuity payments to two former members of staff. In my opinion, these payments were unlawful. In addition, staff costs include expenditure on salaries, overtime and expenses that were not authorised by the Council.

#### Arrangements to secure economy, efficiency and effectiveness in its use of resources

The Council failed to establish proper arrangements to economy, efficiency and effectiveness in its use of resources:

- The Council did not follow its own standing orders when procuring goods and services and is therefore unable to demonstrate that it received value for money

### Other matters arising and recommendations

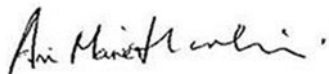
#### Annual Governance Statement

I draw attention to the weaknesses reported by the Council in its Annual Governance Statement. The Annual Governance Statement sets out the minimum standards expected of the Council. The Council has taken steps to address these weaknesses in subsequent years.

#### Report in the public interest

Further details on my audit findings are set out in my report in the public interest entitled Unlawful Payments and Governance Failings. The report is published at <https://audit.wales/publication/abertillery-and-llanhilleth-community-council-unlawful-payments-and-governance-failings>

There are no further matters that I wish to draw to the Council's attention.



**Ann-Marie Harkin, Executive Director, Audit Services, Audit Wales  
For and on behalf of the Auditor General for Wales**

**Date: 31/03/2023**