

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 2016 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

In my opinion, the Accounting Statement has not been prepared in accordance with proper practice and does not properly present the Council's receipts and payments and financial position for the year:

- The Council has not properly accounted for payments that have been issued but not presented at the bank. These payments totalled £10,026. Consequently, payments (lines 4 to 6) are understated by £10,026 and the balances carried forward (Line 7 and 11) and the cash and bank balances (line 9) are overstated by £10,026

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 in relation to the 2014-15 financial year 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.



Richard Harries, Director, Audit Wales
For and on behalf of the Auditor General for Wales

Date: 31/03/2023