

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 2022 of:

Onllwyn Community Council

Auditor General's report

Audit opinion – Qualified

Except for the matters reported below in my Basis for Qualification* On the basis of my review, 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

Annual Governance Statement

In my opinion, the Annual Governance Statement is inconsistent with the Council's governance arrangements for the year:

- Assertion 2: The Council states that it has maintained an adequate system of internal control. However, our audit identified deficiencies in the Clerk's contract of employment. The contract does not specify hours to be worked or a rate of pay. We have been unable to establish when the Clerk's pay was approved by the Council. As a consequence we are unable to conclude whether or not sufficient internal controls exist to ensure that the Clerk receives the correct salary
- Assertion 3: The Council states it has taken all reasonable steps to comply with relevant laws. However, it does not publish on its website information it is required to publish by the Local Government (Democracy) (Wales) Act 2013 eg register of members' interests.

Other matters arising and recommendations

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body.

Accounting Statement

Our audit process requires us to ensure that the accounting statement agrees with the underlying accounting records. Our testing identified that the Council's cashbook has an arithmetic error of £7.21. While this does not have a material impact on the Accounting Statement it is important that the Council ensures that its underlying records are complete and arithmetically accurate.

Invalid VAT number

On 24/02/2022, the Council made a payment of £1,158.24 including VAT. However, the VAT number provided on the invoice was not a valid number. We recommend that the Council reviews the payments made and establish if the supplier is properly registered for VAT. If the supplier is not VAT registered, we recommend that the Council recovers the VAT unlawfully charged.

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

Date: 14/02/2023



Director, Audit Wales