



ISSUES ARISING REPORT FOR
Henllys Community Council
Audit for the year ended 31 March 2020

Introduction

The following matters have been raised to draw items to the attention of Henllys Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2020.

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;

Issues Raised

- Minutes not on website
 - Accounting basis
-

The following issue(s) have resulted in the annual return being qualified. They indicate a weakness in the body's procedures and require the body to take immediate action.

Minutes not on website

What is the issue?

The council have not published all the minutes of council meetings on its website. There are some missing from the current and recent years.

Why has this issue been raised?

Under s55 of the Local Government (Democracy) (Wales) Act 2013, the website must publish the minutes of the council.

What do we recommend you do?

The council must update the website to include all approved minutes.

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

Local Government (Democracy) (Wales) Act 2013

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.

Accounting basis*What is the issue?*

The council changed their accounting basis from receipts and payments to income and expenditure. However the comparatives have not been amended to the same basis.

Why has this issue been raised?

The Practitioners' Guide requires the figures for both years to be prepared on the same basis.

What do we recommend you do?

The council should ensure that the accounts are prepared on the same basis in future years. If a change in accounting basis is required the prior year must also be changed.

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

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

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 19 November 2020
