

WYE VALLEY COMMUNITY COUNCIL

Conclusion of Audit 2023/24

The Auditor General has now concluded the Audit and issued a **Qualified Opinion**. In his opinion, subject to the below reported items in his Basis for Qualification, he considers "...no matters have come to [his] attention to give cause for concern...."

The qualifications mainly relate to the Annual Governance Statement (Page 4) which the Auditor General considers is not consistent with the Council's internal controls and governance arrangements, effectively he has not seen evidence of the accuracy of the assertions made by the Council.

Assertion 2 – The Council does not publish a schedule of approved payments and did not provide these for audit.

Recommendation – In future include the agreed schedule in the minutes.

Assertion 3a - The Clerk's Home Working Allowance exceeds the tax free sum allowed by HMRC, it has not been properly treated. And therefore the Council does not properly operate PAYE.

Explanation – This was increased at a Council Finance Meeting in 2023 due to higher energy costs. At the recent meeting it was agreed to reduce this sum to £312.

Assertion 3b - The Council does not publish documents on its website that it is required to by the Democracy & Boundary Commission Cymru etc Act 2013.

- Agendas removed from **public** view after 3 months
- Minutes are removed from **public** access after 12 months
- Minutes for committee meetings are not published
- Audited accounts ie the Annual Returns and AG's report are not published.
- The register of members interests is not published.

Recommendation – In future publish all required documents.

Assertion 3c - The Council does not calculate its budget requirement in accordance with the Local Government Finance Act 1992 – it does not take into account the accumulated reserves or expected income for the year

Other matters not affecting the audit opinion but which should be addressed by the Council:-

Errors in Accounting Statement

- Staff Costs do not agree with the cashbook – Line 4 is overstated by £154.
- Other Payments are understated by £154 and should state £35,409.

Explanation – Bank Charges & Data Protection Fee were mistakenly entered in the Admin/Office Costs Column on the Council's budget monitoring form.

Recommendation – the Council provides a full and clear audit trail to support its accounts.

Fixed Assets

Asset Register shows £30,159 but £355,159 is shown in the Accounting Statement.

Explanation – The figure of £355,159 represents the total value of the Council's assets. The figure of £30,159 is the value of the assets for the Council's Insurance

as Tintern Village Hall building is insured separately by the Village Hall Management Committee.

Recommendation

Update Asset Register so it is full and complete.

IMPORTANT/URGENT – Admin tasks - no council approval needed:-

- 1. Display all pages of the Annual Return, including the Auditor General's Report, on the website and in at least one noticeboard.**
- 2. Complete the pro-forma notice sent and display it alongside the annual return on the noticeboard and website.**
- 3. Take a picture of the displayed return in a noticeboard.**