

**IR797:** Cyngor Cymuned Langstone

**Dyddiad:** 16 Tachwedd 2021

## Cyngor Cymuned Langstone

Rwy'n ysgrifennu mewn ymateb i'ch cais am wybodaeth dyddiedig 19 Hydref 2021 lle gwnaethoch ofyn am wybodaeth ynghylch Cyngor Cymuned Langstone.

Er hwylustod, rwyf wedi atgynhychu eich cwestiynau isod ac wedi nodi ein hymatebion cyfatebol:

### **1. Pryd wnaethoch chi archwilio Cyngor Cymuned Langstone ddiwethaf?**

Fe wnaethom gwblhau archwiliad ddiwethaf ar gyfer 2019-20. Mae archwiliad 2020-21 ar y gweill.

### **2. Allwch chi ddarparu copi o ganfyddiadau'r adroddiad archwilio?**

Rwyf wedi atodi'r Ffurflen Flynyddol am y flwyddyn wedi dod i ben ar 31 Mawrth 2020, a chopi o'r adroddiad 'materion yn codi'. *Gweler Atodiad 1 a 2 i'r ymateb hwn.*

Mae gwybodaeth hefyd ar gael ar wefan [y Cyngor](http://www.langstonecommunitycouncil.org.uk/Finance_and_Accounts_22895.aspx)  
[http://www.langstonecommunitycouncil.org.uk/Finance\\_and\\_Accounts\\_22895.aspx](http://www.langstonecommunitycouncil.org.uk/Finance_and_Accounts_22895.aspx)  
[x](#)

### **3. Ydych chi wedi derbyn unrhyw gwynion / ceisiadau i archwilio Cyngor Cymuned Langstone?**

Mae'r Cyngor yn destun archwiliad blynyddol ac mae archwiliad 2020-21 ar y gweill.

Bydd staff archwilio perthnasol yn ystyried unrhyw faterion perthnasol a ddaw i'w sylw ynglŷn â'r Cyngor, a gallant ystyried y rhain i'r graddau y maent yn berthnasol i

asesu risg mewn perthynas â threfniadau ar gyfer sicrhau economi, effeithlonrwydd ac effeithiolrwydd. Mae'r eithriad yn adran 33(2) o Ddeddf Rhyddid Gwybodaeth 2000 yn gymwys pan fyddai datgelu gwybodaeth, neu y byddai'n debygol o weithredu archwilio rhagfarnau. Rwyf wedi cymhwyso'r prawf budd cyhoeddus ac yn ystyried bod y cydbwysedd yn gorwedd wrth gynnal yr eithriad, ar y sail nad yw dadleuon o blaid datgelu fel tryloywder, yn drech na'r ffactorau o blaid cymhwyso'r eithriad.

Ymhellach, mae adran 44 (1)(a) o Ddeddf Rhyddid Gwybodaeth 2000 yn darparu bod gwybodaeth wedi'i heithrio os yw ei ddatgelu (fel arall nag o dan y Ddeddf Rhyddid Gwybodaeth) gan yr awdurdod cyhoeddus sy'n ei ddal yn cael ei wahardd gan neu o dan unrhyw ddeddfiad. Mae adran 54 (1)(b) o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 yn nodi 'cyfyngiad ar ddatgelu gwybodaeth' – a thrwy hynny wahardd datgelu gwybodaeth ynghylch person arall neu gorff a geir wrth gynnal archwiliad neu astudiaeth, ac eithrio o dan yr amodau a osodir yn is-adran (2). Mae datgelu y tu allan i'r amgylchiadau a nodir yn s54(2) o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 yn drosedd. Mae'r eithriad o dan adran 44 o Ddeddf Rhyddid Gwybodaeth 2000 yn cymryd rhan ac yn absoliwt, sy'n golygu nad oes angen cymhwyso'r prawf budd cyhoeddus.

#### **4. Pryd ydych chi'n bwriadu archwilio Cyngor Cymuned Langstone?**

Fel yr ateb uchod i C3 - mae'r Cyngor yn destun archwiliad blynyddol, mae archwiliad 2020-21 ar y gweill.

#### **5. A all y cyhoedd gwyno a rhoi gwybodaeth i Archwilio Cymru a allai sbarduno archwiliad?**

Gall etholwyr wneud gwrthwynebiad i'r cyfrifon, gofyn cwestiynau i'r archwilydd neu ddarparu gwybodaeth y maen nhw'n credu y gallai'r archwilydd ddymuno ei hystyried yn ystod yr archwiliad. Mae ein [canllawiau 'Mynediad at Gyfrifon y Cyngor'](#) yn rhoi eglurhad pellach.

Gall aelodau'r cyhoedd ddarparu gwybodaeth yn uniongyrchol i Archwilio Cymru ar nifer o faterion. Mae ein tudalen '[Cysylltwch â Ni](#)' ar wefan Archwilio Cymru yn darparu cyfeiriadau at dudalennau amrywiol, ac rydym yn eich cyfeirio at y dogfennau canlynol er mwyn helpu i egluro pa ffyrdd y gall y cyhoedd ddarparu gwybodaeth i Archwilio Cymru:

Mae'r Archwilydd Cyffredinol yn croesawu gohebiaeth a all ei helpu gyda'i waith. Mae ein [Canllawiau ar gyfer gohebwy](#)r yn rhoi rhywfaint o arweiniad i helpu pobl i ddeall y gwaith y gallwn ei wneud ar ohebiaeth a sut y gall ysgrifennu atom helpu ein gwaith craidd. Byddwn yn ystyried a yw gohebiaeth sy'n cwyno am sefydliadau a archwilir gan yr Archwilydd Cyffredinol yn codi unrhyw bryderon a allai lywio ein gwaith archwilio. Os yw aelodau'r cyhoedd am gwyno am eu Cyngor, rydym yn awgrymu y dylent ddilyn y drefn gwyno sydd ar waith yn y corff perthnasol.

Mae'r Archwilydd Cyffredinol yn cael ei ystyried yn berson rhagnodedig. Mae hyn yn golygu y gall gweithiwr adrodd pryderon am gamweddau mewn gweithle i'r Archwilydd Cyffredinol, yn ogystal â, neu yn lle, eu cyflogwr. Mae ein [Chwythu'r Chwiban](#) yn nodi sut y gellir datgelu datgelu. Sylwch y bydd yr Archwilydd Cyffredinol yn ystyried, ond nid oes rheidrwydd arno i ymchwilio, pob datgeliad y mae'n ei dderbyn.

Os hoffech ofyn am adolygiad mewnol ynglŷn â'r ffordd yr ymdriniwyd â'ch cais, ysgrifennwch at Martin Peters, Pennaeth Cyfraith a Moeseg, drwy e-bost at [martin.peters@archwilio.cymru](mailto:martin.peters@archwilio.cymru) neu drwy'r post i Archwilio Cymru, 24 Heol y Gadeirlan, Caerdydd, CF11 9LJ.

Rhaid imi hefyd eich cyfeirio at adran 50 Deddf Rhyddid Gwybodaeth lle gallwch wneud cais i'r Comisiynydd Gwybodaeth am benderfyniad ynghylch a ymdriniwyd â'ch cais ai peidio yn unol â'r Ddeddf. Manylion cyswllt y Comisiynydd Gwybodaeth yw:

Swyddfa'r Comisiynydd Gwybodaeth

Wycliffe House

Water Lane

Wilmslow

Cheshire SK9 5AF

e-bost: [casework@ico.gsi.gov.uk](mailto:casework@ico.gsi.gov.uk)

Ffôn: 01625 545745

Ffacs: 01625 524510

Dylech nodi, fodd bynnag, y byddai'r Comisiynydd Gwybodaeth fel arfer yn disgwyl i chi fod wedi disbyddu ein gweithdrefnau cwyno mewnol cyn delio â chais o'r fath.

Mae rhagor o ganllawiau ar gael ar wefan y Comisiynydd Gwybodaeth:

<https://ico.org.uk/>

Os oes gennych unrhyw ymholiadau, mae croeso i chi gysylltu â mi.

Yn gywir,

Swyddog Gwybodaeth

# Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2020

## LANGUAGE PREFERENCE

Please indicate how you would like us to communicate with you during the audit. Note that audit notices will be issued bilingually.

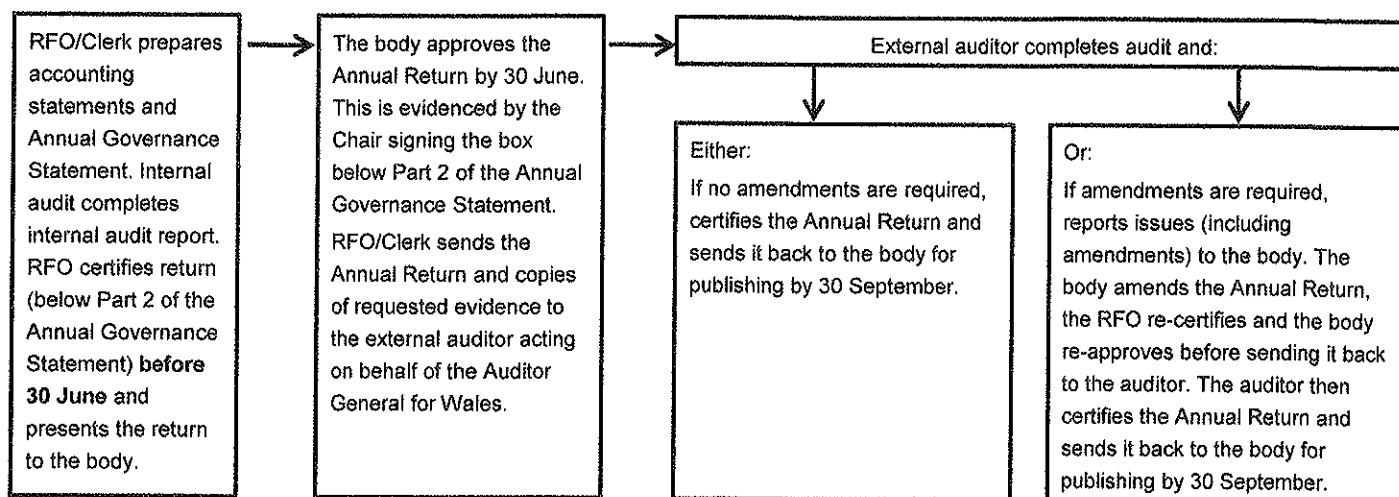
	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">No</td> </tr> </table>	Yes	No	
Yes	No			
ENGLISH	<input checked="" type="radio"/> <input type="radio"/>	WELSH		
	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">No</td> </tr> </table>	Yes	No	BILINGUALLY
Yes	No			
	<input type="radio"/> <input type="radio"/>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">No</td> </tr> </table>	Yes	No
Yes	No			
	<input type="radio"/> <input type="radio"/>	<input type="radio"/> <input type="radio"/>		

## THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires community and town councils (and their joint committees) in Wales to make up their accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies i.e. those with annual income and expenditure below £2.5 million must prepare their accounts in accordance with proper practices.

For community and town councils and their joint committees, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication **Governance and accountability for local councils in Wales – A Practitioners’ Guide** (the Practitioners’ Guide). The Practitioners’ Guide requires that they prepare their accounts in the form of an Annual Return. This Annual Return meets the requirements of the Practitioners’ Guide.

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted pink including BOTH sections of the Annual Governance Statement.

### APPROVING THE ANNUAL RETURN

There are two boxes for certification and approval by the body. The second box is only required if the Annual Return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.

The council must approve the Annual Return BEFORE the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

The Auditor General for Wales’ Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It MUST NOT be completed by the Clerk/RFO, the Chair or the internal auditor.

Audited and certified returns are sent back to the body for publication and display of the accounting statements, Annual Governance Statement and the Auditor General for Wales’ certificate and report.

# Accounting statements 2019-20 for:

Name of body: LANGSTONE COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2019 (£)	31 March 2020 (£)	
			Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.

## Statement of income and expenditure/receipts and payments

1. Balances brought forward	62,841	41,293	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	40,233	44,912	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	19,386	20,487	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	19,140	20,269	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg. termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	62,026	71,834	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	41,293	14,589	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

## Statement of balances

8. (+) Debtors and stock balances	0	0	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.												
9. (+) Total cash and investments	41,293	14,589	<b>All accounts:</b> The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.												
10. (-) Creditors	0	0	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.												
11. (=) Balances carried forward	41,293	14,589	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).												
12. Total fixed assets and long-term assets	143,589	145,674	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.												
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).												
14. Trust funds disclosure note	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/A</th> <th>Yes</th> <th>No</th> <th>N/A</th> </tr> </thead> <tbody> <tr> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> </tr> </tbody> </table>	Yes	No	N/A	Yes	No	N/A	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>		The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
Yes	No	N/A	Yes	No	N/A										
<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>										

## Annual Governance Statement (Part 1)

We acknowledge as the members of the Council, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2020, that:

	Agreed?		'YES' means that the Council:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
5. We have carried out an assessment of the risks facing the Council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	<input checked="" type="radio"/>	<input type="radio"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council and, where appropriate, have included them on the accounting statements.	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23
<p>9. Trust funds – in our capacity as trustee, we have:</p> <ul style="list-style-type: none"> <li>discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>	<input type="radio"/>	<input type="radio"/>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

\* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

## Annual Governance Statement (Part 2)

	Agreed?			'YES' means that the Council:
	Yes	No	N/A	
1. We have prepared and approved minutes for all meetings held by the Council (including its committees) that accurately record the business transacted and the decisions made by the Council or committee.	●	○	○	Has kept and approved minutes in accordance with Schedule 12, Paragraph 41 of the Local Government Act 1972.
2. We have ensured that the Council's minutes (including those of its committees) are available for public inspection and have been published electronically.	●	○	○	Has made arrangements for the minutes to be available for public inspection in accordance with section 228 of the Local Government Act 1972 and has published the minutes on its website in accordance with section 55 of the Local Government (Democracy) (Wales) Act 2013.

### Council approval and certification

The Council is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

#### Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2020.

RFO signature:

*Heather Jones*

Name: Heather Jones

Date: 8<sup>th</sup> June 2020

#### Approval by the Council

I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:

Minute ref: 19/2020

Chair of meeting signature:

*Carol Bryant*

Name: Carol Bryant

Date: 13<sup>th</sup> July 2020

### Council re-approval and re-certification (only required if the Annual Return has been amended at audit)

#### Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2020.

RFO signature:

Name:

Date:

#### Approval by the Council

I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:

Minute ref:

Chair of meeting signature:

Name:

Date:



# Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2020 of:

LANGSTONE COMMUNITY COUNCIL

## External auditor's report

~~[Except for the matters reported below]~~\* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

~~[These matters along with]~~\* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated 03/11/2020.

## Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

Please see enclosed report

BDO LLP Southampton  
United Kingdom

(Continue on a separate sheet if required.)

External auditor's name:

BDO LLP Southampton  
United Kingdom

External auditor's signature:

Date:

3/11/20

For and on behalf of the Auditor General for Wales

\* Delete as appropriate.

## Annual internal audit report to:

Name of body: LANGSTONE COMMUNITY COUNCIL

The Council's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2020.

The internal audit has been carried out in accordance with the Council's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text

For any risk areas identified by the Council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text
14. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text

\* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\* If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

03/06/2020

### Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2018-19 and 2019-20. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Vivian Lyn Llewellyn

Signature of person who carried out the internal audit: V L Llewellyn by email (see attached)

Date: 03/06/2020

## Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this Annual Return. Proper practices are set out in the Practitioners' Guide.
2. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs. Ask your auditor for an electronic copy of the form if required.
3. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2019) equals the balance brought forward in the current year (line 1 of 2020). Explain any differences between the 2019 figures on this Annual Return and the amounts recorded in last year's Annual Return.
5. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliations is available in the Practitioners' Guide.
7. **Every council must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
10. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
11. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
<b>Accounts</b>	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?	✓	
	Does the bank reconciliation as at 31 March 2020 agree to Line 9?	✓	
<b>Approval</b>	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2020?	✓	
	Has the body approved the accounting statements before 30 June 2020 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given? <i>13<sup>th</sup> July</i>		X
<b>All sections</b>	Have all pink boxes in the accounting statements and Annual Governance Statement been completed and explanations provided where needed?	✓	
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	✓	
If accounts are amended after receipt of the Auditor General's report on matters arising		Yes	No
<b>Accounts</b>	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Council's approval of the amendments before re-submission to the auditor?		



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

## Introduction

The following matters have been raised to draw items to the attention of Langstone 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

- Minor issues
-

The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the body so they do not occur again in future years.

**Minor issues**

*What is the issue?*

The following issue(s) has been raised as the comparatives have been changed:

The comparative figures disclosed in the Accounting Statements of the Annual Return do not agree to the audited Annual Return for last year. We believe the figures have been input in error but the error does not affect the balance carried forward into the current year.

*Why has this issue been raised?*

This is raised to bring the matter to the attention of readers of the annual return.

*What do we recommend you do?*

No further action is required.

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

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

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 03 November 2020

---