



**Date issued:** 16 June 2017

## Community Council Websites

I am writing in response to your request for information below dated 23 May 2017 in which you requested information regarding Community Council Websites.

For ease of reference, I have reproduced your questions below and set out our corresponding response.

- 1. Why has the Auditor General for Wales' opinion changed since last year?**
- 2. What is the BDO's relevance with a matter that doesn't deal with 'appropriate financial management and governance'?**
- 3. If the Auditor General for Wales doesn't have a statutory duty to police Local Government (Democracy) (Wales) Act 2013, do Councils have a statutory duty to respond to BDO's call for evidence?**
- 4. If websites are deemed so important that they are subject to audit in 2016-17, why hasn't any council been brought before a court, or receive a fine, considering that many don't have a website?**

The Freedom of Information Act 2000 provides a right to access recorded information rather than a right to be provided with explanation. In relation to your above questions specific recorded information matching this description is not held.

It is, however, open to public authorities to provide explanation. As previously advised, with regard to the Local Government (Democracy) (Wales) Act 2013, the Auditor General for Wales does not have a statutory duty to monitor or police compliance with that Act. The statutory arrangements for the audit of local government bodies in Wales are set out in the Public Audit (Wales) Act 2004.

For town and community councils in Wales, the Auditor General operates a limited assurance framework in order to provide a level of assurance commensurate with the amounts of public money managed by such councils. The limited assurance audit focuses on those areas most closely associated with proper financial management and governance. Theoretically, auditors may take into account the requirements of the 2013 Act insofar as they overlap with the auditor's functions as set out in section 17 of the 2004 Act, but this would not ordinarily form part of the annual audit. The audit work undertaken

is based on a risk assessment and considers key areas of financial management and governance.

Where external firms are engaged to conduct the external audit of community councils they would be doing so on the basis of the delegation of the statutory powers and duties of the Auditor General for Wales. If you have specific questions in relation to a particular audit we should be grateful if you could outline these and we can refer your enquiry to the appropriate team.

For your information the Society of Local Council Clerks also produce guidance which includes information in relation to the external audit of Community Councils which may be of interest. <http://www.slcc.co.uk/bookstore/details/governance-and-accountability-wales-practitioners-guide/44/>

If you have any queries, or questions about my handling of your request, please do not hesitate to contact me.

Yours sincerely