

# Archwilydd Cyffredinol Cymru Auditor General for Wales

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## Llangammarch Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Llangammarch Community Council an unqualified audit report.

However, during our review we identified some other matters that we wish to draw to the Council's attention which do not affect our audit opinion but should be addressed by the Council.

### Work of the Internal Auditor

We note that the Council received an Annual Precept of £10,800 during the year ending 31 March 2020. However, the Internal Auditor has stated 'Not Covered' to Box 4 of the Internal Auditor Report to note that they had not identified the budgetary process and monitoring as an additional risk to be covered in the internal audit.

The Internal Auditor has also answered 'Not Covered' to Objective 3 and Objective 8 on the Annual Internal Audit Report. The Internal Auditor has confirmed these areas where not covered in the Internal Audit. Evidence that the Council assess and review significant risks and maintain an accurate fixed asset register has been supplied.

In future years the Council should direct the Internal Auditor to cover these areas and they should note their conclusion on the Annual Internal Audit Report.

### Internal Auditor's Report

We note the Council haven't received a detailed Internal Auditor's Report. In future years, the Council should ensure that the Internal Auditor either fills out the 'Outline of work undertaken' column on the Annual Internal Audit Report to complete it or provide a separate detailed report.

Yours sincerely,

*Grant Thornton UK LLP*

For and on behalf of the Auditor General for Wales

Date: 9 October 2020

Ref: WAL262