

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2022 of:

Wenvoe Community Council

Auditor General's report

Audit opinion – Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Basis for Qualification

Accounting Statement

I am unable to conclude whether or not the Accounting Statement properly present the Council's receipts and payments and financial position:

- The Council has not provided a complete explanation for significant variances within the year.

Annual Governance Statement

In my opinion, the Annual Governance Statement is inconsistent with the Council's governance arrangements for the year

- Assertion 1 and 2 – maintaining adequate accounting records and adequate system of internal control. The Council has approved payments to the Clerk that exceeded their contractual entitlement, in addition payments including a working from home allowance, holiday and back pay have been made without an adequate accounting record or supporting calculations. We have been unable to conclude on whether these payments were approved appropriately.
- Assertion 3 – non-compliance with laws, regulations and codes of practice. We are unable to conclude on whether the Council operates PAYE for all staff and members remuneration as it is required to do under the Income Tax (Earnings and Pensions) Act 2003. As noted above the Clerk was paid directly outside of its payroll, payments totalling £2,447.66 were paid. Failure to operate PAYE exposes the Council to the risk of fines and/or penalty charges being imposed by HM Revenue and Customs.

Arrangements to secure economy, efficiency and effectiveness in its use of resources

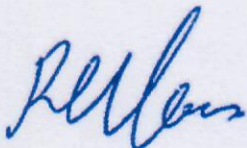
In my opinion, the Council has not made proper arrangements to secure economy, efficiency and effectiveness in its use of resources:

- The Council has failed to comply with its own Financial Regulations in relation to the letting of contracts in the year.

Other matters arising and recommendations

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body.

There are no further matters that I wish to draw to the Council's attention



Richard Harries, Director, Audit Wales

For and on behalf of the Auditor General for Wales

Date: 25/05/2023