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

Introduction

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

- Accounting Statements - Trust Funds Disclosure Note
- 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.

Accounting Statements - Trust Funds Disclosure Note

What is the issue?

The council has not answered box 14 for 2019 in error in the Accounting Statements of the annual return. We believe based on the prior year's information that the council should have answered 'N/a'.

Why has this issue been raised?

The disclosure on the annual return has not been completed, as we believe that the council is not the sole trustee of any charities.

What do we recommend you do?

The council should ensure in future years that it answers 'No' or 'N/a', to show that the council does not act as the sole trustee for and is not responsible for managing trust funds or assets.

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

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 the year ended 31 March 2019. The comparative figures for the year ended 31 March 2019 were restated. We have reviewed the adjustments made and we are satisfied they are correct.

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: 19 November 2020