

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.

I certify that we have completed the audit of the Annual Return for the year ended 31 March 2018 of:

Tawe Uchaf Community Council

External auditor's report

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.

Other matters not affecting our audit opinion which we draw to the attention of the Council are set out below.

Other matters and recommendations

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

1. Accounting Statements – Precept amount

The figure entered in Box 2 on the Accounting Statements, Income from local taxation/levy is understated by £856 for 2018. The correct figure should be £23,000. The Council has offset the Powys election fees against income rather than recording the precept gross and recording the fees as an item of expenditure

As such the figure entered in Box 6 on the Accounting Statements, Total other payments is also understated by £856 for 2018. The correct figure should be £17,480.

2. Accounting for fixed assets

It has come to our attention that Box 12 on the accounting statement on the Annual return contains assets that have been registered at a nominal value of £1 instead of at purchase cost.

A formal schedule of assets at cost value should be maintained and regularly updated. This should be reported in Box 12 on the Accounting Statement on the Annual Return.

3. Recommendation

The Council should restate the 2018 figures on next year's Annual Return and write 'restated' beneath the £ sign on the 2018 column.

External auditor's name: Grant Thornton UK LLP, 11-13 Penhill Road, Cardiff, CF11 9UP

External auditor's signature:

Grant Thornton UK LLP

Date:

23/10/18.

For and on behalf of the Auditor General for Wales