

# Amended notice of audit 2019-20

Date issued: 14 May 2020

Dear Clerk

## Notice of audit for the financial year ended 31 March 2020

This letter contains important information for the statutory external audit. It includes a notice of audit and an explanation of what you must now do.

It replaces any previous notice of audit issued to the Council by BDO or Grant Thornton.

It is important that you read the contents carefully to ensure that you provide all required information to your auditor on time. If we have to request this information again during the audit, the Council may incur additional audit fees. Page 3 sets out what you must do now.

The Auditor General has appointed Wednesday 29th September 2020 as the date from which electors can exercise their rights under sections 30 and 31 of the Public Audit (Wales) Act 2004 to ask questions or make objections to the accounts to the Auditor General.

You have already received a copy of the 2020 annual return for you to complete and return to your audit team. Please note the following:

- The annual return must be certified by the RFO and approved by the Council. Failure to do so will result in a qualified audit opinion.
- You must send to your audit team, the completed annual return and all requested information as soon as possible. However, we will not be able to issue our audit opinion until after 1<sup>st</sup> October 2020.

You must complete, approve and send the 2020 return to your audit team even if your 2019 audit has not yet been completed.

If you are no longer the clerk to the body, please inform your audit team immediately.

If you have any questions, please contact your audit team directly. Contact details are attached to this letter

Yours sincerely



Deryck Evans

For and on behalf of the Auditor General for Wales

## Next steps

### Completing the annual return

You should complete the annual return in full as soon as possible and ensure that your internal auditor has completed their work before the annual return is approved. The Practitioners' Guide (Governance and Accountability for local councils in Wales) will help you to complete the annual return.

The RFO must then certify the annual return and the body must approve the annual return. The body cannot delegate this approval to a committee. If the RFO cannot certify the annual return or the Council cannot approve the annual return by 30 June, you must publish a notice on the Council's website.

You should try and complete the annual return as early as you can for submission for audit.

### Notice of audit

You must display the attached notice of audit on the Council's website by 16th August at the latest. You may also display it in a conspicuous place in the area.

Joint committee's notices should be displayed on the websites of the constituent councils.

The notice must remain on display until at least 1 September.

The notice has been pre-printed with the relevant dates. You need to insert your contact details as set out on the notice.

Failure to comply with these requirements will lead to the audit team issuing a new audit notice and recommencing the process.

You can display the notice for longer than 14 days if you wish.

### Inspection of accounts

You must make the annual return and your accounting records available for public inspection on reasonable notice for 20 working days. The audit notice sets out the required inspection period on the basis of availability from Monday to Friday. If this is not possible, please contact your auditor immediately.

Failure to comply with these requirements in full will lead to the audit team issuing a new audit notice and recommencing the process. This will result in an increased audit fee.

### Information required for the audit

The Auditor General has specified that ALL councils in Wales must provide the following information for the audit for 2019-20. The information is required under section 52 of the Public Audit (Wales) Act 2004.

You should send to your audit team the original annual return and copies of the following documents by 10 September 2020. If you are not able to do so. Please notify your audit team as soon as possible. A

failure to provide this information on a timely basis will result in additional audit fees being charged to the Council.

In undertaking audit work, auditors may identify further explanations or information that is required to allow the audit team to complete the audit and that are not specified in this letter. This is a normal part of the audit process. Your audit team will notify you of any further explanations or information required during the course of the audit.

### Accounting statements

1. Bank reconciliation as at 31 March 2020.
2. Explanation of variances between the 2018-19 and 2019-20 accounts in the 2019-20 annual return.
3. If applicable, an explanation of any differences between the 2018-19 accounts included on the 2019-20 annual return and the 2018-19 accounts reported on the 2018-19 annual return.

Guidance on preparation of these documents is included in the Practitioners' Guide. Please refer to the Practitioners' Guide in the first instance.

### Annual Governance Statement

1. Evidence that the Council has addressed all audit issues identified and reported to the Council at the conclusion of the 2017-18 audit.
2. A schedule of all Council meetings (including committee meetings) held during 2019-20.
3. The Council's current website address.

### Sending the annual return to the auditor

Your audit will normally be completed by either BDO or Grant Thornton. The annual return and supporting documents should be sent to the auditor as soon as possible after approval.

Once the annual return has been approved, you should send it (by 10 September), along with the other documents set out on page 3 of this letter, to your auditor as follows:

<b>BDO</b>	<b>Grant Thornton</b>
<p>Councils in the following areas:</p> <ul style="list-style-type: none"> <li>• Blaenau Gwent</li> <li>• Bridgend</li> <li>• Caerphilly</li> <li>• Cardiff</li> <li>• Conwy</li> <li>• Denbighshire</li> <li>• Flintshire</li> <li>• Gwynedd</li> <li>• Isle of Anglesey</li> <li>• Merthyr Tydfil</li> <li>• Monmouthshire</li> <li>• Neath Port Talbot</li> <li>• Newport</li> <li>• Rhondda Cynon Taff</li> <li>• Swansea</li> <li>• Torfaen</li> </ul>	<p>Councils in the following areas:</p> <ul style="list-style-type: none"> <li>• Carmarthenshire</li> <li>• Ceredigion</li> <li>• Pembrokeshire</li> <li>• Powys</li> <li>• Vale of Glamorgan</li> <li>• Wrexham</li> </ul>
<p>Address to post annual returns and documentation:</p> <p>BDO LLP  Arcadia House  Maritime Walk  Ocean Village  Southampton  SO14 3TL</p>	<p>Address to post annual returns and documentation:</p> <p>Gail Turner-Radcliffe  Grant Thornton  3 Callaghan Square  Cardiff  CF10 5BT</p>
<p>Email contact address:</p> <p><a href="mailto:Welshcouncilaudits@bdo.co.uk">Welshcouncilaudits@bdo.co.uk</a></p>	<p>Email contact address:</p> <p><a href="mailto:gail.turner-radcliffe@uk.gt.com">gail.turner-radcliffe@uk.gt.com</a></p>
<p>Contact telephone:</p> <p>023 8088 1737</p>	<p>Contact telephone:</p> <p>02920 347546</p>

You should keep a copy of the annual return for public inspection.

If you are unable to meet this timetable, you must contact your audit team as soon as possible.

Unless specifically instructed to do so, please do not submit the annual returns to Audit Wales.

### **Audit fees**

Audit fees are charged in accordance with the Wales Audit Office's Fee Scheme available at <https://www.audit.wales/about-us/fee-scales-and-fee-setting>.

## Independence

We are not aware of any conflicts of interest between the auditor and the Council, its members or staff. We will notify you if we become aware of potential conflicts. You should notify your audit team if you are aware of any such conflicts of interest.

## Complaints

If you have any complaints about the audit, please contact your audit team at the address above. Alternatively, you can write directly to Audit Wales at 24 Cathedral Road, Cardiff CF11 9LJ or email [complaints@audit.wales](mailto:complaints@audit.wales).

## Notice of date appointed for the exercise of electors' rights under the Public Audit (Wales) Act 2004

### GELLIGAER COMMUNITY COUNCIL

#### Financial year ended 31 March 2020

1. Date of announcement 22nd June 2020
2. Each year the annual accounts are audited by the Auditor General for Wales. Prior to this date, any interested person has the opportunity to inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them for 20 working days on reasonable notice. For the year ended 31 March 2020, these documents will be available on reasonable notice on application to:  
Ceri Mortimer 38 Nant Fawr Road, Cyncoed Cardiff Cf23 6JR  
[Mortic1@caerphilly.gov.uk](mailto:Mortic1@caerphilly.gov.uk) / 07933 725094
  - between the hours of 8.00am – 8.00pm on Monday to Friday  
commencing on 1<sup>st</sup> September 2020  
and ending on 28<sup>th</sup> September 2020  
At Gelligaer Community Council Office, Llwyn Onn, Penpedairheol, Hengoed CF82 8BB  
*\* Social distancing practices will be in place*
3. From 29<sup>th</sup> September 2020 until the audit has been completed, Local Government Electors and their representatives also have:
  - the right to question the Auditor General about the accounts. The Auditor General can be contacted via BDO; and
  - the right to attend before the Auditor General and make objections to the accounts or any item in them. Written notice of an objection must first be given to the Auditor General via [BDO](#) . A copy of the written notice must also be given to the council.
  - BDO can be contacted at: BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, SO14 3TL
4. The audit is being conducted under the provisions of the Public Audit (Wales) Act 2004, the Accounts and Audit (Wales) Regulations 2014 and the Auditor General for Wales' Code of Audit Practice.