

Audited Body Name.....MARLEWY COMMUNITY COUNCIL.....

**NOTICE OF CONCLUSION OF AUDIT**

Accounts year ended 31 March 2018

Section 29 of the Public Audit (Wales) Act 2004

The Accounts and Audit (Wales) Regulations 2014

Insert date of placing  
the Notice

1. Date of Notice .....26 / SEPTEMBER..... 2018.

The date of conclusion  
of the audit is the date  
shown on the Auditor's  
Certificate and Report  
on the Annual Return.

2. Notice

The Audit of the Council's Accounts for the above year has been concluded on

.....6/9/18..... by Grant Thornton UK LLP for and on Behalf of the  
Auditor General for Wales.

The Accounts must be  
published on  
conclusion of the Audit  
or on 30<sup>th</sup> September  
whichever is the  
earlier.

3. Publication of Accounts.

A copy of the Statement of Accounts and the Auditor's Certificate and Report thereon  
has been published.

Notice of these rights is  
required by the Act.

4. Local Government Elector's Rights

A Local Government Elector for the Council may obtain, inspect or take a copy of the  
Statement of Accounts and Auditor's Certificate and Report by arrangement with the  
Clerk at the address and times set out below. Copies will be provided to any local  
government elector on payment of £10.00..... for each copy of the Annual Return.

Complete as locally  
appropriate

5. Days and times of availability

MONDAY - FRIDAY.....

5pm - 7pm.....

BY APPOINTMENT 01834 891488.....

Complete as locally  
appropriate

6. Address where the Documents may be inspected or purchased

BRAMLEY LODGE.....

LANDSHIPPING.....

NARBERTH SA67 8BG.....

Complete as  
appropriate

7. Signature and name of person giving Notice on behalf of Council

Ehesuianeli Clerk and / or Responsible Financial Officer  
E. LESNIAWSKI

Amend if necessary

This Notice is to be displayed for 14 days.

# Accounting statements 2017-18 for:

Name of body:

Insert name of body **MARTLETWY COMMUNITY COUNCIL**

	Year ending		Notes and guidance for compilers
	31 March 2017 (£)	31 March 2018 (£)	

Please round all figures to nearest £.  
Do not leave any boxes blank and report £0 or nil balances.  
All figures must agree to the underlying financial records for the relevant year.

## Statement of income and expenditure/receipts and payments

1. Balances brought forward	3379.18	3627.43	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	3053.00	3408.00	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	145.61	0.33	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	(1966.53)	(1849.52)	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	-	-	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	(983.83)	(684.60)	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	3627.43	4501.64	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

## Statement of balances

8. (+) Debtors and stock balances	NIL	NIL	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	3627.43	4501.64	<b>All accounts:</b> The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	NIL	NIL	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	3627.43	4501.64	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	515.00	515.00	The <b>original</b> asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
			✓			✓	



## 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.

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

Martletwy Community Council.

### External auditor's report

[Except for the matters reported below]\* 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.

See attached

[[These matters along with]\* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated 6/9/18.]

### Other matters and recommendations

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

See attached

(Continue on a separate sheet if required.)

External auditor's name:

Grant Thornton UK LLP  
11-13 Penhill Road  
Cardiff  
CF11 9UP

External auditor's signature:

Grant Thornton UK LLP

Date:

6/9/2018

For and on behalf of the Auditor General for Wales

\* Delete as appropriate.

# Archwilydd Cyffredinol Cymru Auditor General for Wales

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Caerdydd / Cardiff CF11 9LJ  
Ffôn / Tel: 029 20 320500  
info@audit.wales / post@archwilio.cymru  
www.audit.wales / www.archwilio.cymru

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

The Auditor General for Wales issued Martletwy Community Council a qualified audit report. Details of the matters which have led to the qualification are detailed below:

### **Notice of Appointment of Date for the Exercise of Electors' Rights**

Regulations 16, 17 and 22 of the Accounts and Audit (Wales) Regulations 2014 set out the procedures to be followed for the exercise of electors' rights under the Public Audit (Wales) Act 2004.

We note that the Notice of Appointment of Date for the Exercise of Electors' Rights commenced on the 24 May 2018, this is before the Council approved the Accounting statements and Annual Governance statement on 4 June 2018. Regulation stipulates that any rights of objection, inspection and questioning of the external auditor may only be exercised within a single period of 20 working days. However, due to the approval by Council occurring after the commencement date, the Council has not met the requirements of Accounts and Audit (Wales) Regulations 2014. Therefore, we feel that the response to Assertion 4 should be 'No' per the Annual Governance Statement on the Annual Return.

In future years, the Council must ensure that the Annual Return is approved by the Council before the Notice of Appointment of Date for the Exercise of Electors' Rights period commences in order to comply with the Accounts and Audit (Wales) Regulations 2014.

Additionally, 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.

### **Minute reference and date of approval**

The minute reference and date of approval of the Accounting Statement and the Annual Governance statement is blank. The Council has confirmed that these should read 18/055/d and 4<sup>th</sup> June 2018.

### **Timing of internal audit**

The Council approved the Accounting Statement on the Annual Return on 4 June 2018, and has responded "Yes" to assertion 6, confirming that the Council has maintained throughout the year an adequate and effective system of internal audit of the Council's accounting records and control systems.

The Internal Auditor Report on the Annual Return was completed by the Internal Auditor on 18 June 2018, 14 days after the Council gave a positive response to assertion 6 on the Annual Governance Statement on the Annual Return.

If the Council gives a positive response to assertion 6 before the independent Internal Auditor has completed their report on the Internal Auditor Report, the Council must be able to explain on what basis it was appropriate to give a positive response to the assertion that it has maintained throughout the year an adequate and effective system of internal audit of the Council's accounting records and control systems.

### **High level of reserves**

We note that the Council holds a high level of general reserves, approximately 1.32 times the annual precept for 2017/18.

The Council should consider the level of general reserves required and consider taking steps to reduce the level of reserves in future years if necessary.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

**Date:** 6 September 2018

**Reference:** WAL166