

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

The Auditor General for Wales issued Spittal Community Council a qualified audit report.

### **Standing Orders**

We note that the Council has failed to adopt a set of Standing Orders. It is a mandatory requirement for councils to have Standing Orders in place. Model versions of Standing Orders are available from One Voice Wales or SLCC.

Standing Orders are the set of rules by which the council conducts its business. Typically, it would define how council business is to be conducted which would include how many members constitute a quorum. It must also define the arrangements for entering into a procurement contract.

As the Council has failed to adopt a set of Standing Orders, the correct response to Assertion 1 & 2 on the Annual Governance Statement (Part 2) should be 'No'.

In future years, the council should ensure a set of Standing Orders is adopted and regularly reviewed by the Council with consideration at a council meeting.

### **Financial Regulations**

We note that the Council has failed to adopt Financial Regulations. It is good practice for councils to have Financial Regulations in place. Model versions of Financial Regulations are available from One Voice Wales or SLCC.

Financial Regulations provide a framework setting out the council's approved financial systems to secure the proper administration of its finances. Such regulations may contain directions that must be followed and more general guidelines to achieve good financial control.

As the Council has failed to adopt a set of Financial Regulations, the correct response to Assertion 1 & 2 on the Annual Governance Statement (Part 2) should be 'No'.