

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2023 of **Uzmaston, Boulston and Slebech Community Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my audit, in my opinion no matters have come to my attention to give cause for concern that, in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislative and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Basis of Qualification

Accounting Statement

I am unable to conclude whether or not the Accounting Statement properly presents the Council's receipts and payments and financial position for the year

- Payments to the clerk are not made in accordance with the contract of employment
- The Council has included in the 2022-23 accounts £784 payments incurred in April 2023

Annual Governance Statement

In my opinion, the Annual Governance Statement is not consistent with the Council's internal controls and governance arrangements for the year:

- Assertion 2: The Council has not provided proper supporting documents for all payments tested at audit. In three cases the Council presented a document it prepared itself rather than a third party invoice or receipt for the supply of goods/services
- Assertion 3: The Council has not published electronically the annual returns and audit opinions as it is required to by the Local Government (Democracy) (Wales) Act 2013.

Other matters and recommendations

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the Council.

Expenditure incurred by councillors

Our audit identified that individual councillors incur expenditure which is then reimbursed by the Council. I am satisfied that the expenditure was incurred on behalf of the Council. However, for internal control purposes, payments for goods and services should normally be made through the Council's account rather than an individual member.

There are no further matters I wish to draw to the Council's attention.

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|  Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales | Date: 08/01/2024 |
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