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Templeton Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Templeton Community Council an unqualified audit report.

However, 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.

Annual Governance Statement (Part 2), Box 3 – Committees/Sub-Committees

Box 3 on Annual Governance Statement (Part 2), relating to committees, was answered 'Yes' on the Annual Return. The council has since then confirmed this should read 'N/A'.

In future please ensure that the Annual Return is completed with the correct response before submitting it to the external auditor.

High level of reserves

We note that the Council holds a high level of general reserves, approximately 4.38 times the annual precept for 2018/19.

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.

Contract

In 2018/19 the Council purchased fireworks at a cost of £900. The Council's financial regulations require that 3 quotes are obtained for expenditure up to £1,000. The Council decided to waive standing orders in this instance on the basis that there was no other local supplier. In order to provide evidence that it has proper arrangements in place to ensure value for money, we recommend that prior to waiving standing orders in future, rather than simply making an assertion, the Council ensures it is able to provide appropriate evidence to support the basis upon which it waives standing orders.

Yours sincerely,



For and on behalf of the Auditor General for Wales

Date: 20/9/2019

Ref: WAL195