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

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

However, during our review we identified another matter that we wish to draw to the Council's attention which does not affect our audit opinion but should be addressed by the Council.

Internal Audit Report, Box 11 – Trust funds

Box 11 on the internal audit report, trust funds disclosure note, was answered 'Yes' for 2019/20 on the Annual Return. The Council has since confirmed that they do not act as a sole trustee nor are they responsible for managing trust funds or assets and so this box should read 'N/A'.

In future years, the Council should review the internal auditor's report prior to submission to the External Auditors.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 23 November 2020

Ref: WAL180