

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 2017 of:

St BRIDES Major 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.

The council have a website but it does not comply with the requirements of the Local Government (Democracy) (Wales) Act 2013, section 55.

The council have breached the Local Government Act 2000 in respect to the Code of Conduct.

The Council did not undertake and minute a full risk assessment during the year. The council cannot evidence that it has assessed and taken appropriate steps to manage all the risks it faces. This is contrary to Regulation 5 of the Accounts and Audit (Wales) Regulations 2014

The council have not maintained adequate accounting records in accordance with the Accounts and Audit Regulations (Wales) 2014 Regulation 6 which requires accounting

[[These records to be sufficient to explain a council's transactions. Our recommendations for improvement are included in our report to the body dated 23/9/17.]

BDO LLP Southampton
United Kingdom

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.

Please see enclosed report

BDO LLP Southampton
United Kingdom

(Continue on a separate sheet if required.)

External auditor's name:

BDO LLP Southampton
United Kingdom

External auditor's signature:

BDO LLP

Date:

23/9/17

For and on behalf of the Auditor General for Wales

* Delete as appropriate.