

Archwilydd Cyffredinol Cymru Auditor General for Wales

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

The Auditor General for Wales issued Cilycwm 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.

High level of reserves

We note that the Council holds a high level of general reserves, approximately 1.66 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.

Accounting Statement, Box 14 – Trust fund disclosure note

Box 14 on the Accounting Statement, trust funds disclosure note, was left unanswered for 2017/18 on the Annual Return. The Council has confirmed that it does not act as a sole trustee nor is it responsible for managing trust funds or assets and so this box should read 'N/A'.

In future the Council should ensure the Annual Return is completed in full prior to the submission to External Auditors.

Yours sincerely,

Arant Thornton UK CIP

For and on behalf of the Auditor General for Wales

Date: 20/9/2019.

Ref: WAL008