



**ISSUES ARISING REPORT FOR
Mathern Community Council
Audit for the year ended 31 March 2020**

Introduction

The following matters have been raised to draw items to the attention of Mathern Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2020.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

Issues Raised

- Minutes not on website
 - Internal Auditor's recommendations
 - Minor issues
-

The following issue(s) have resulted in the annual return being qualified. They indicate a weakness in the body's procedures and require the body to take immediate action.

Minutes not on website

What is the issue?

The council have not published all the minutes of council meetings on its website. There are some missing from the current and recent years.

Why has this issue been raised?

Under s55 of the Local Government (Democracy) (Wales) Act 2013, the website must publish the minutes of the council.

What do we recommend you do?

The council must update the website to include all approved minutes.

Further guidance on this matter can be obtained from the following source(s):

Local Government (Democracy) (Wales) Act 2013

The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the body so they do not occur again in future years.

Minor issues

What is the issue?

The following issue(s) has been raised as the comparatives have been changed:

The comparative figures disclosed in the Accounting Statements of the Annual Return do not agree to the audited Annual Return for last year. We believe the figures have been input in error but the error does not affect the balance carried forward into the current year.

Why has this issue been raised?

This is raised to bring the matter to the attention of readers of the annual return.

What do we recommend you do?

No further action is required.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in Wales - A Practitioners Guide, Ovw/SLCC

The following issue(s) have been raised to assist the body. The body is recommended to take action on the following issue(s) to ensure that the body acts within its statutory and regulatory framework.

Internal Auditor's recommendations

What is the issue?

The internal auditor has noted a number of recommendations in the financial systems of the council.

Why has this issue been raised?

The council is exposed to the risks associated with these recommendations.

What do we recommend you do?

The council must implement the recommendations made by the internal auditor to improve the financial systems of the council as soon as possible or in any event before the end of the current financial year.

If the council addresses all the issues raised by the internal auditor the council should improve internal controls which will help to prevent and detect error and fraud and assist the council to operate in an effective and efficient manner.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability for Local Councils in Wales, A Practitioners' Guide - OVW/SLCC

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 03 November 2020
