



ISSUES ARISING REPORT FOR  
Llysfaen Community Council  
Audit for the year ended 31 March 2019

## Introduction

The following matters have been raised to draw items to the attention of Llysfaen Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2019.

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

- Approval of the annual return
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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.

**Approval of the annual return**

*What is the issue?*

The council have not entered the date of the minute approving the accounting statements and annual governance statement.

The council have confirmed that the date of approval was 10 June 2019

*Why has this issue been raised?*

The annual return has not been fully completed in accordance with requirements.

*What do we recommend you do?*

The council must ensure that all relevant boxes are fully complete before submitting the annual return for audit.

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

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

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 14 September 2019

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