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Mr A Foulkes
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MENAI BRIDGE
Anglesey
LL59 5TY

30 Medi 2017

ein cyf: 2017/J1/CWMC01/FINAL

Galw: 023 8088 1737
Ebost: welshcouncilaudits@bdo.co.uk

Annwyl Mr Foulkes

Cyngor Cymuned Cwm Cadnant - Archwiliad ar gyfer y Flwyddyn yn Diweddu ar 31 Mawrth 2017

Ar ran Archwilydd Cyffredinol Cymru rydym bellach wedi cwblhau'r archwiliad uchod. Mae'r dogfennau canlynol yn amgaeedig:

- Hysbysiad Diwedd yr Archwiliad
- Nodiadau ynghylch hysbysiad Diwedd yr Archwiliad
- Ffurflen dewis dyddiadau ar gyfer 2017/18
- Manylion cyswllt
- Arolwg 2016/17
- Ffurflen Flynyddol

Bydd Swyddfa Archwilio Cymru yn anfonebu yn unol â Deddf Archwilio Cyhoeddus (Cymru) 2004, yn fuan.

Nid oedd unrhyw faterion wedi dod i'n sylw fyddai angen cyhoeddi adroddiad ychwanegol ar wahân yn manylu materion yn codi.

Dylai'r ffurflen flynyddol amgaeedig gael ei chyflwyno i'r cyngor nawr bod ein barn archwilio wedi cael ei rhoi, a dylid gwneud cofnod i ddangos fod y ffurflen flynyddol wedi cael ei chymeradwyo a'i derbyn gan y cyngor. Dylai'r ffurflen flynyddol a'r hysbysiad diwedd yr archwiliad gael eu harddangos mewn man(nau) amlwg am 14 diwrnod cyn gynted â phosibl, a chyn 30 Medi 2017 fan bellaf.

Os oes gennych unrhyw ymholiadau, cysylltwch â Louise Caplen yn y lle cyntaf.

Yn Ddiffuant

Ar gyfer ac ar ran BDO LLP

Amg.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business

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Anglesey
LL59 5TY

24 November 2017

our ref: 2017/J1/CWMC01/FINAL

Dial: 023 8088 1737
Email: welshcouncilaudits@bdo.co.uk

Dear Mr Foulkes

Cwm Cadnant Community Council - Audit for the year ended 31 March 2017

On behalf of the Auditor General for Wales, we have now completed the above audit. Please find enclosed the following documents;

- Notice of Conclusion of Audit
- Notes regarding the advertisement of the Conclusion of the Audit
- Date selection form for 2017/18
- Contact details
- Survey 2016/17
- Annual Return

The Wales Audit Office will be raising the invoice in accordance with the Public Audit (Wales) Act 2004, in due course.

There were no matters which came to our attention which required the issuing of a separate additional issues arising report.

The enclosed annual return should be presented to the council, now that our audit opinion has been given, and a minute should be made to show that the annual return has been approved and accepted by the council. The annual return and notice of conclusion of audit should be displayed in a conspicuous place(s) for 14 days as soon as reasonably possible and before the 30 September 2017.

If you have any questions please contact Louise Caplen in the first instance.

Yours sincerely

Emma Prince.

Mrs Emma Prince
For and on behalf of BDO LLP

Enc.

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NOTICE OF CONCLUSION OF AUDIT

(PUBLIC AUDIT (WALES) ACT 2004
ACCOUNTS AND AUDIT (WALES) REGULATIONS 2014)

FOR

Cwm Cadnant Community Council

NOTICE is hereby given that the audit for the year ended 31 March 2017 was completed on

22 November 2017

and the accounts are now available for inspection by local electors in accordance with Section 29 of the Public Audit (Wales) Act 2004.

The requisite information as defined by Section 11(4) of the Accounts and Audit (Wales) Regulations 2014 is/is not* displayed alongside this notice

(* Please delete as necessary)

If the requisite information is not displayed alongside this notice, it is available for inspection by appointment.

To arrange a viewing please contact

ALUN FOULKES (CLERK)

07778 606776

between the hours of 10:00AM and 21:00PM

Dated: 19/1/2018

.....

(Responsible Financial Officer)

RHYBUDD O GANLYNIAD ARCHWILIAD

(DEDDF ARCHWILIO CYHOEDDUS (CYMRU) 2004
RHEOLIADAU ARCHWILIO A CHYFRIFO (CYMRU) 2014)

Cyngor Cymuned Cwm Cadnant

Y mae RHYBUDD yn cael ei roddi bod yr archwiliad ar gyfer y flwyddyn yn diweddu ar 31 Mawrth 2017 wedi ei gwblhau ar

22 Tachwedd 2017

ac mae'r cyfrifon yn awr ar gael i etholwyr lleol eu harchwilio yn unol ag Adran 29 Deddf Archwilio Cyhoeddus (Cymru) 2004

Mae'r / nid yw'r* wybodaeth angenrheidiol fel y'i diffinnir gan Adran 11(4) Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 yn cael ei harddangos wrth ochr yr hysbysiad hwn. (*Dilëwch fel sy'n briodol).

Os nad yw'r wybodaeth angenrheidiol wedi'i harddangos wrth ochr yr hysbysiad hwn, bydd ar gael i'w harolygu drwy apwyntiad.

I drefnu i gael edrych ar y cyfrifon, cysylltwch â

ALUN FOULKES (CLERK)

rhwng 10:00YB a 2:00YH o'r gloch

Dyddiedig: 19:1:2018

20

.....

(Swyddog Cyllido Cyfrifol)

Accounting statements 2016-17 for:

Name of body: Insert CWM Y CADNANT COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2016 (£)	31 March 2017 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	2962	12 615	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	31.500	31 500	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	12 585	6296	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	6000	6000	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	–	–	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	28 432	36 682	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	12 615	7729	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors and stock balances	/	/	**Income and expenditure accounts only:** Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	12 615	7729	**All accounts:** The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	/	/	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	12 615	7729	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	28 126	28 126	The **original** asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	/	/	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
			✓			✓	

Annual Governance Statement (Part 1)

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We have put in place arrangements for: • effective financial management during the year; and • the preparation and approval of the accounting statements.	✓		Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	✓		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/ Committee to conduct its business or on its finances.	✓		Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	✓		Has given all persons interested the opportunity to inspect and to ask questions about the body's accounts.	6, 23
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	✓		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.	✓		Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	✓		Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

	Yes	No	N/A		
9. Trust funds – in our capacity as trustee, we have: • discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.			✓	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Annual Governance Statement (Part 2)

	Agreed?		'YES' means that the Council/Board/ Committee:	PG Ref
	Yes	No*		
1. We have registered as an employer with HM Revenue and Customs and properly operate Pay As You Earn as part of our payroll arrangements; or We do not need to register for PAYE because none of our employees are paid £112 or more a week, get expenses and benefits, have another job or get a pension.	✓		Has registered as an employer and properly operates PAYE unless **all** of the exemption criteria are met.	13
2. We have maintained proper payroll records for each of our employees including deductions of tax and national insurance.	✓		Has kept records of payments made to employees including taxable expenses or benefits and of payments made to HMRC.	13
3. We have adopted a Code of Conduct setting out proper standards of behaviour expected of councillors and individually, have agreed to abide by the code.	✓		The body and its members have adopted and agreed to abide by a Code of Conduct as required by law.	8

* Please delete as appropriate.

Council/Board/Committee approval and certification

The Council/Board/Committee is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

Certification by the RFO	**Approval by the Council/Board/Committee**
I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/ Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
	1508/2017 – 29 JUNE 2017
RFO signature: A Faulkes	**Chair signature:**
Name: ANN FAULKES	**Name:** IDRIS ALAN JONES
Date: 29/06/2017	**Date:** 29/06/2017

Council/Board/Committee re-approval and re-certification (only required if the annual return has been amended at audit)

Certification by the RFO	**Approval by the Council/Board/Committee**
I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/ Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.	I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
	Insert minute reference and date of meeting
RFO signature: signature required	**Chair signature:** signature required
Name: name required	**Name:** name required
Date: dd/mm/yyyy	**Date:** dd/mm/yyyy

Annual internal audit report to:

Name of body: CYNGOR CYMUNED CWM CADNANT.

The Council/Board/Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2017.

The internal audit has been carried out in accordance with the Council/Board/Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council/Board/Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	✓				Dodwir llyfr yn daucos Dalbyniadau a Thaliadau Sy'n briodol a Chywir.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				Gweledyd y Drefn a Chyfrifoldebau y Cyngor. Ystyriwyd mewn Trefn arall.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				Polisi dileu Sy'n cael ei adolygu'n gyson.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	✓				Praesept yn seiliedig ar amcangyfrifon- Monitro cyson yn ystod y flwyddyn.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				Praesept, TAW a grantiau yn unig- Po'ddim mewn trefn.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			✓		
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓				Cyflogau yn unol a Chlisi'r Cyngor. TWE yn cael ei weithredu.
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				Cofrestr briodol.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	✓				Gwiriwyd cysoniadau misol.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	✓				Wedi'u cadw a thalu. Dyled archwilio cli a hwyluso.
11. Trust funds (including charitable trusts). The Council/Board/ Committee has met its responsibilities as a trustee.	✓				Archwiliwyd ellyfrau'r ymddiriedolaeth ac roedd yn gywir.

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:					
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12.			✓		
13.			✓		
14.			✓		

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated _____.] * Delete if no report prepared.

Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2015-16 and 2016-17. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:	T. D. ROBERTS.
Signature of person who carried out the internal audit:	
Date: 22.6.17.	

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:

CWM CADNANT 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.

[[~~These matters along with~~]* Other matters not affecting our opinion which we draw to the attention of the body and our ~~recommendations for improvement are included in our report to the body dated _____~~.]

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.

(Continue on a separate sheet if required.)

External auditor's name:	BDO LLP Southampton United Kingdom
External auditor's signature: BDO LLP **For and on behalf of the Auditor General for Wales**	**Date:** 22/11/17

* Delete as appropriate.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).