ISSUES ARISING REPORT FOR
Rhuddlan Town Council
Audit for the year ended 31 March 2020

BDO

Introduction

The following matters have been raised to draw items to the attention of Rhuddlan Town 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

- Accounting Statements - Trust Funds Disclosure Note
- Responsible Financial Officer certification after approval by council

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.

Responsible Financial Officer certification after approval by council

What is the issue?

The RFO failed to certify the Accounting Statements of the Annual Return ("the accounts") before approval by the Council.

Why has this issue been raised?

This is a breach of regulation 15, paragraph 1 of the Accounts and Audit (Wales) Regulations 2014 which states that the accounts shall be certified by the RFO before the accounts are approved by the council meeting as a whole before the 30 June immediately following the end of a year."

What do we recommend you do?

The RFO must ensure in future years that the accounts are certified, and signed as certified, before the council meeting as a whole approve the accounts before the 30 June immediately following the end of a year.

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

Accounts and Audit (Wales) Regulations 2014 - legislation.gov.uk website

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.

Accounting Statements - Trust Funds Disclosure Note

What is the issue?

The council has not answered box 14 for 2019 in error in the Accounting Statements of the annual return. We believe based on the prior year's information that the council should have answered 'N/a'.

Why has this issue been raised?

The disclosure on the annual return has not been completed, as we believe that the council is not the sole trustee of any charities.

What do we recommend you do?

The council should ensure in future years that it answers 'No' or 'N/a', to show that the council does not act as the sole trustee for and is not responsible for managing trust funds or assets.

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

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 10 February 2021