

Auditor General for Wales Audit Certificate and Report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2022 of:

Seven Sisters Community Council

Auditor General's report

Audit opinion – Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Basis for Qualification

Accounting statement

The Council has included Staff costs of £668.25 within total other payments.

Annual Governance Statement

In my opinion, the Annual Governance Statement is not consistent with the Council's arrangements in the year:

- Assertion 2 – adequate system of internal control. The Council's has not approved payments prior to making payment,
- Assertion 3 – noncompliance with laws, regulations and codes of practice. The Council has not provided evidence that a budget has been set in accordance with the Local Government Finance Act (1992) and that the precept has been set in line with the budget. The Act requires the Council to take into account its level of reserves when setting its budget requirement. We recommend that the Council sets a budget in accordance with the relevant regulations and codes of practice.

Arrangements to secure economy, efficiency and effectiveness in its use of resources

In my opinion, the Council does not have proper arrangements in place to secure value for money:

- The Council has failed to provide evidence that it has complied with its own Financial Regulations in relation to the letting of contracts in the year.

Other matters arising and recommendations

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body.

Transparency

The Council should ensure that meeting minutes, supporting papers and decisions are published. The Council should ensure that they also publish the register of Members' interests on the Council's website. The Council should ensure that they publish full copies of its prior year annual return including the accounting statement, AGS and the audit opinion.

We recommend that the Council publishes all relevant information relating to Council business on its website in the interest of being open and transparent.

Insurance

We have not been able to gain assurance on if the Council has sufficient insurance coverage. We recommend that the insurance policy be sent alongside the annual return.

Clerks Contract of Employment

The Council does not have a complete and up to date contract of employment with the Clerk. We recommend that the Council ensures it has an adequate and appropriate contract of employment for all staff.



Richard Harries, Director, Audit Wales
For and on behalf of the Auditor General for Wales

Date: 17/04/2023