

CYNGOR TREF **LLANIDLOES** TOWN COUNCIL

Neuadd y Dref
Great Oak Street
Llanidloes
Powys
SY18 6BN
Ffôn: 01686 412353
E-bost: townclerkllani@pc-q.net



Town Hall
Great Oak Street
Llanidloes
Powys
SY18 6BN
Tel. 01686 412353
Email: townclerkllani@pc-q.net

ACTION PLAN

AUDITOR GENERAL'S REPORT AND AUDIT OPINION – YEAR ENDED 31 MARCH 2023

AUDIT OPINION – QUALIFIED.

ACCOUNTING STATEMENT

1. The Council's explanation for variances between the 2021-22 and 2022-23 accounting statements is inadequate.

ACTION: Copy of explanation sheet attached. Future reports will contain a more detailed explanation in accordance with Wales Audit guidelines.

2. The Council states that it purchased playground equipment in 2022-23 but the value of it's fixed assets is unchanged from 2021-22.

ACTION: £10k of playground equipment was purchased during the year. This has been included in the 2023-24 annual return through adjustment to the Asset register.

ANNUAL GOVERNANCE STATEMENT

1. Assertion : The Council did not approve the accounts in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014. The Regulations require the RFO and Council to certify the accounts by 30 June 2023. This certification was not made until 30 September 2023.

ACTION: The internal auditor did not return the Annual Return to the Council until July 2023 so there was no opportunity to comply with this regulation. There was no Council meeting in August 2023 so September 2023 meeting was the first opportunity. The Council will endeavour to comply with this regulation in future.

2. Assertion 2: The Council did not maintain an adequate system of internal control during the year and the response is inconsistent with the conclusions reported by the Internal Auditor.

ACTION: The new Town Clerk (appointed in 08/23) was unable to locate any monitoring of financial actuals/budget being undertaken. This is now being undertaken in the 2024-25 fiscal year.

3. Assertion 3: The Council does not publish on it's website, the information it is required to publish electronically by the Local Government (Democracy) (Wales) Act 2013.

ACTION: The Council is now publishing all documents on it's website as required by the act.

4. Assertion 3: The Council did not calculate it's budget requirement in accordance with the Local Government Finance Act 1992.

ACTION: The budget requirement is now calculated in accordance with the above Act.

5. Assertion 3: The Council did not obtain written notifications from members who did not wish to claim their mandated allowances.

ACTION: The Council is now obtaining written notifications from members.

INTERNAL AUDIT REPORT

The Internal auditor has identified several issues that should have been considered by the Council when completing the Annual Governance Statement. Wales Audit has recommended that the internal audit report should be taken into account when preparing and approving the Annual Governance Statement.

ACTION: This recommendation has been taken on board by the Council.

David Powell
Town Clerk

3 July 2024.