



**ISSUES ARISING REPORT FOR  
Ysbyty Ifan Community Council  
Audit for the year ended 31 March 2020**

## Introduction

The following matters have been raised to draw items to the attention of Ysbyty Ifan Community 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

- Council incorrectly stated 'Yes' to Trust Funds disclosure in Section 2 of the Annual return
  - Internal Audit Checks
  - Minutes not on website
  - Approval of the annual return
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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.

**Minutes not on website**

*What is the issue?*

The council have not published all the minutes of council meetings on its website. There are some missing from the current and recent years.

*Why has this issue been raised?*

Under s55 of the Local Government (Democracy) (Wales) Act 2013, the website must publish the minutes of the council.

*What do we recommend you do?*

The council must update the website to include all approved minutes.

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

Local Government (Democracy) (Wales) Act 2013

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The following issue(s) have been raised to assist the body in improving its internal controls or working practices. The body is recommended to consider these but is under no statutory obligation to act upon them.

### **Internal Audit Checks**

#### *What is the issue?*

The Internal Auditor has put 'N/a' to the following tests on the Annual Internal Audit report which we consider relevant to your council.

Asset and investment registers were complete and accurate and properly maintained.

#### *Why has this issue been raised?*

Failure to undertake these tests result in an incomplete internal audit being undertaken and the council could be exposed to risks in these areas.

#### *What do we recommend you do?*

The above tests should be carried out in future years by the Internal Auditor. The council should ensure he/she provides a full report to the council to ensure all the activities are properly carried out and recorded.

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

Governance and Accountability in Local Councils in Wales - A Practitioners Guide, NALC/SLCC

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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.

**Council incorrectly stated 'Yes' to Trust Funds disclosure in Section 2 of the Annual return**

*What is the issue?*

The council has answered 'Yes' in error to the Trust Fund question on the annual return

*Why has this issue been raised?*

The disclosure on the annual return is incorrect, as 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 'N/a', that the council does not have any responsibilities to discharge in relation to a charity

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

Not applicable

**Approval of the annual return**

*What is the issue?*

The council entered the incorrect minute reference approving the accounting statements and annual governance statement.

The minutes confirm that the minute reference was Finance.

*Why has this issue been raised?*

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

*What do we recommend you do?*

The council must ensure that all relevant boxes are completed correctly 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 - OVW/SLCC

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

For and on behalf of  
BDO LLP

Date: 22 February 2021

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