

24 Cathedral Road / 24 Heol y Gadeirlan
Cardiff / Caerdydd
CF11 9LJ
Tel / Ffôn: 029 2032 0500
Fax / Ffacs: 029 2032 0600
Textphone / Ffôn testun: 029 2032 0660
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

Gorslas Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Gorslas Community Council an unqualified audit report.

However, during our review we identified an other matter that we wish to draw to the Council's attention which does not affect our audit opinion but should be addressed by the Council.

Re-approval section

It was suggested that the Council restate the figures on the accounting statement during the process of the external audit. This should either be done by amending the figures on the original Annual Return supported by the completion of the re-approval section, or by completing a new Annual Return in place of the original supported by the completion of the certification section only.

We note that the Council has completed a new Annual Return for re-approval but has signed both the certification section **and** the re-approval section on the Annual Governance Statement (Part 2) on the new Annual Return. In this case, only the certification section should have been signed on the new Annual Return.

In future years, the Council should ensure the correct section is complete prior to submission to the External Auditor.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 11 December 2020

Ref: WAL016