



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

Introduction

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

- Minor issues
 - Prior year minutes not available on website
-

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.

Prior year minutes not available on website

What is the issue?

The council has not made available on its website access to the minutes of the council meetings from prior years. These are available on request but not directly available on the website.

Why has this issue been raised?

The Local Government (Democracy) (Wales) Act 2013, Part 55, 1c states the minutes of the proceedings of the council's meetings must be made available electronically.

What do we recommend you do?

The council should ensure previous year's minutes are made available electronically in accordance with the legislation.

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

Local Government (Democracy) (Wales) Act 2013

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.

Minor issues

What is the issue?

The following issues have been raised as minor issues or omissions have been identified in the current year's Annual Return:

The Accounting Statements do not add up by £1.

Why has this issue been raised?

This is to draw these minor errors to the attention of the council.

What do we recommend you do?

The council should ensure in future years that the above minor errors or omissions are not included in the Accounting Statements.

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

Governance and Accountability for Local Councils in Wales - A Practitioners' Guide, OYW/SLCC

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 15 December 2020
