



ISSUES ARISING REPORT FOR
Pencoed Town Council
Audit for the year ended 31 March 2019

Introduction

The following matters have been raised to draw items to the attention of Pencoed Town Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2019.

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

- Minutes
 - Terms of Reference
-

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.

Minutes

What is the issue?

The council produced printed minutes, which were submitted for audit purposes. The pages were not certified as true copies of the originals.

Why has this issue been raised?

This council submitted minutes for audit purposes which were not certified as true copies of the originals by the clerk or chariman.

What do we recommend you do?

The council should ensure that all documents provided for audit are certified as true copies of the originals.

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

Not applicable

Terms of Reference

What is the issue?

The council have other committees in place but have not set any terms of reference including any delegation of authority for those committees.

Why has this issue been raised?

The council is at risk of not conducting their business legally, efficiently and effectively.

What do we recommend you do?

The council should setup the terms of reference including any delegation of authority for any other committee as soon as possible or in any event before the end of the current financial year.

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: 21 September 2019
