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24/8/17

# Archwilydd Cyffredinol Cymru Auditor General for Wales

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Reference	WAL220
Date	21 <sup>st</sup> August 2017
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## **Churchstoke Community Council- Auditor General for Wales' Audit Certificate and report**

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

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

### **Accounting Statement, Box 13 - Total borrowings**

The figure entered in Box 13, on the Accounting Statement, total borrowings is *understated* by £25. The correct figure should be £24,593.

The Council should restate the 2017 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2017 column.

### **Accounting Statement, Box 14 – Trust fund disclosure note**

The Council answered 'No' to Box 14 on the Accounting Statement, trust funds disclosure note, for 2015/16 and 2016/17 on the Annual Return. The Council has confirmed that it does not act as a sole trustee nor is it responsible for managing trust funds or assets and so these boxes should read 'N/A'.

In future, the Council should ensure that figures are correctly stated on the Accounting Statement.

**Minute reference and date of approval**

The minute reference and date of approval of the Accounting Statement and the Annual Governance statement only contain the minute reference. The Councils electronically published minutes have confirmed that these should read Finance 12.2.1-2 and 28 June 2017.

Yours sincerely,

A handwritten signature in blue ink that reads "Grant Thornton UK LLP".

For and on behalf of the Auditor General for Wales