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# Archwilydd Cyffredinol Cymru Auditor General for Wales

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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.

### ⇒ **High level of reserves**

We note that the Council holds a high level of general reserves, approximately 3.23 times the annual precept for 2015/16.

The Council should consider the level of general reserves required and consider taking steps to reduce the level of reserves in future years if necessary.

Yours sincerely,

*Grants Thornton Olliver*

For and on behalf of the Auditor General for Wales