

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2020 of:

Spittal Community Council

External auditor's report

On the basis of our review in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated 23/11/20.

Other matters and recommendations

On the basis of our review we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body

Bank Transfer

A bank transfer of £250 between the Councils own accounts has been shown as a receipt and payment in boxes 3 and 6 of Section 2 of the Annual Return. This is incorrect.

In future the Council should ensure that bank transfers between the Councils own accounts are not included within receipts and payments.

The council should restate the 2020 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2020 column.

External auditor's name: Grant Thornton UK LLP, 3 Callaghan Square, Cardiff, CF10 5BT

External auditor's signature: *Grant Thornton UK LLP* Date: 23 November 2020