

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2022 of **Llanidloes Joint Burial Committee**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my audit, in my opinion no matters have come to my attention to give cause for concern that, in any material respect, the information reported in this Annual Return: has not been prepared in accordance with proper practices; that relevant legislative and regulatory requirements have not been met; is not consistent with the Council's governance arrangements; and that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Basis of Qualification

Accounting Statement

I am unable to conclude whether or not the Accounting Statement properly presents the Council's financial transactions and financial position for the year:


- The Committee did not maintain its accounting records in accordance with proper practice. Specifically, the cashbook does not include cheque payments issued before 31 March 2023 that cleared the bank account after 31 March 2023. I identified payments that were not properly accounted for totalling £3,250.

Annual Governance Statement

In my opinion, the Annual Governance Statement is not consistent with the Council's governance arrangements:

- Assertion 1: The Accounts and Audit (Wales) Regulations 2014 required the Committee to approve its accounts by 30 June 2023. The accounts were not approved in line with the Regulations until 3 July 2023.
- Assertion 2: The Committee is required to maintain an adequate and effective system of internal control. The Committee's arrangements for the approval and making of payments does not provide sufficient control over the authorisation of payments.

Other matters arising and recommendations
Publication of information

Date: 25/03/2024	 Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales
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The Local Government (Democracy) (Wales) Act 2013 and the Accounts and Audit (Wales) Regulations 2014 require the Council to publish certain information on its website. As a joint committee of Llanidloes Town Council and Llanidloes Without Community Council, the Committee does not have its own website. However, the information that is to be published is not consistently published on the constituent councils' websites.

We recommend that the Committee makes appropriate arrangements for the publication of information on at least one of the relevant councils' websites.

Employment of staff

As a joint committee, the committee is not able to enter into contracts in its own name. This includes contracts of employment.

We recommend that the employment position of the clerk and caretaker are regularised and that contracts of employment are issued by one of the constituent councils.

There are no further matters I wish to draw to the Council's attention.

Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: LANIDLOES BURIAL JOINT COMMITTEE

Notes and guidance for compilers	Year ending	
	31 March 2023 (£)	31 March 2022 (£)
Please round all figures to nearest £.		
Do not leave any boxes blank and report £0 or nil balances.		
All figures must agree to the underlying financial records for the relevant year.		

Statement of income and expenditure/receipts and payments		
1. Balances brought forward	£ 39,928	£ 22,007
2. (+) Income from local taxation/levy	£ 18,000	£ 18,000
3. (+) Total other receipts	£ 16,430	£ 24,739
4. (-) Staff costs	£ 24,967	£ 38,223
5. (-) Loan interest/capital repayments	£ NIL	£ NIL
6. (-) Total other payments	£ 27,854	£ 11,894
7. (=) Balances carried forward	£ 22,007	£ 21,029
Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).		

Statement of balances		
8. (+) Debtors	£ 1822	£ 5056
9. (+) Total cash and investments	£ 22,007	£ 22,422
10. (-) Creditors	£ 1876	£ 6449
11. (=) Balances carried forward	£ 22,007	£ 21,029
12. Total fixed assets and long-term assets	£ 7640	£ 6709
13. Total borrowing	£ NIL	£ NIL
The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.		
The outstanding capital balance as at 31 March of all loans from third parties (including PwLB).		

All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.

Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end. Total balances should equal line 7 above: Enter the total of (8+9-10).

Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.

Annual Governance Statement

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2023, that:

PG Ref	'YES' means that the Council/Board/Committee:		Agreed?		
	Yes	No	Yes	No	N/A
6, 12	<p>• effective financial management during the year; and</p> <p>• the preparation and approval of the accounting statements.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6, 7	<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p> <p>3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/Committee to conduct its business or on its finances.</p> <p>4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	<p>Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6, 23	<p>Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6, 9	<p>Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6, 8	<p>Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	<p>Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6, 8, 23	<p>Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3, 6	<p>Trust funds – The body acts as sole trustee for and is responsible for managing trust fund(s)/assets. We exclude transactions related to these trusts from the Accounting Statement. In our capacity as trustee, we have discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</p>

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given, and describe what action is being taken to address the weaknesses identified.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement

1. Expenditure under S137 Local Government Act 1972 and S2 Local Government Act 2000
 Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2022-23 was £8.82 per elector.
 In 2022-23, the Council made payments totalling £ / under section 137. These payments are included within 'Other payments' in the Accounting Statement.
 Not Applicable
- 2.
- 3.

* Include here any additional disclosure the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

Council/Board/Committee approval and certification

The Council/Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2023.</p> <p>RFO signature: S. E. Ovan SHIRLEY OVAN Date: 03-07-2023</p>	<p>Approval by the Council/Board/Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference: LB5C</p> <p>Minute ref: Duly Minut - Finance Chair of meeting signature: [Signature]</p> <p>Name: A. BENNETT Date: 03/07/2023</p>
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