

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 2019 of:

Y Ferwig Community Council

External auditor's report

[Except for the matters reported below]* 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.

Contracts

We note the Council has awarded a contract without going out to tender, this is therefore unlawful expenditure. When the Council is awarding contracts, it is important that it complies with their Standing Orders or Financial Regulation to avoid unlawful expenditure.

Councils enter into contracts with suppliers of goods and services. Councils should always seek to get the best value for money possible. Their procedures should make sure that all decisions in relation to awarding contracts are transparent and reasonable.

[[These matters along with]* 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 23/8/19.]

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.

See letter dated 23/8/19

(Continue on a separate sheet if required.)

External auditor's name: Grant Thornton UK LLP

External auditor's signature:

Grant Thornton UK LLP

Date:

23/8/2019

For and on behalf of the Auditor General for Wales

* Delete as appropriate.