



**ISSUES ARISING REPORT FOR
Menai Bridge Town Council
Audit for the year ended 31 March 2020**

Introduction

The following matters have been raised to draw items to the attention of Menai Bridge Town Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2020.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

Issues Raised

- Prior year minutes not available on website
 - Asset Register
 - Approval of the annual return
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The following issue(s) have resulted in the annual return being qualified. They indicate a weakness in the body's procedures and require the body to take immediate action.

Prior year minutes not available on website

What is the issue?

The council has not made available on its website access to the minutes of the council meetings from prior years. These are available on request but not directly available on the website.

Why has this issue been raised?

The Local Government (Democracy) (Wales) Act 2013, Part 55, 1c states the minutes of the proceedings of the council's meetings must be made available electronically.

What do we recommend you do?

The council should ensure previous year's minutes are made available electronically in accordance with the legislation.

Further guidance on this matter can be obtained from the following source(s):

Local Government (Democracy) (Wales) Act 2013

Asset Register

What is the issue?

The council does not have an asset register and therefore cannot confirm the purchase cost or proxy cost, if the purchase cost is unknown, of all assets held by the council in box 12.

Why has this issue been raised?

The council is at risk of not safeguarding its assets and not complying with the proper practices as set out in the Practitioners' Guide.

What do we recommend you do?

The council must compile an asset register as soon as possible or in any event before the end of the current financial year. This register should be verified by the internal auditor during the audit for the next financial year. The council should ensure the figure recorded in box 12 of the annual return is the total purchase cost of all assets held. If the purchase cost is unknown the council should establish a current value for the asset. This value will act as a proxy cost for the original purchase cost and remain unchanged until disposal.

An asset register should be in existence to help ensure that the recorded value of assets and investments is, as far as possible, accurate and to ensure the council is safeguarding its assets. The accuracy of such a register should be verified by the Internal Auditor in their annual review of the internal controls of the council.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in Wales - A Practitioners Guide, OVW/SLCC

The following issue(s) have been raised to assist the body. The body is recommended to take action on the following issue(s) to ensure that the body acts within its statutory and regulatory framework.

Approval of the annual return

What is the issue?

The council entered the incorrect minute reference approving the accounting statements and annual governance statement.

The minutes confirm that the minute reference was 035.20 a).

Why has this issue been raised?

The annual return has not been correctly completed in accordance with requirements.

What do we recommend you do?

The council must ensure that all relevant boxes are completed correctly before submitting the annual return for audit.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability for Local Councils in Wales, A Practitioners' Guide - OVW/SLCC

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 10 February 2021
