

Inadequacies in Governance and Financial Management – Blaengwrach Community Council

Audit year: 2017-18 to 2019-20

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Contents

This report draws Blaengwrach Community Council's attention to inadequacies in governance arrangements, financial management and internal control during the financial years 2017-18 to 2019-20. It contains written recommendations made under section 25 of the Public Audit (Wales) Act 2004.

Summary report

| | |
|--------------------------------|---|
| Introduction | 4 |
| Key findings | 5 |
| Recommendations and next steps | 6 |

Detailed report

| | |
|---|---|
| The Council failed to comply with the statutory timescales for preparing and approving its accounts for 2017-18 | 9 |
|---|---|

| | |
|--|----|
| Notwithstanding the delayed submission of accounts for audit, serious deficiencies in the Council's financial records mean I am unable to conclude whether or not the Council's accounting statement for 2017-18 properly presents its financial transactions and financial position at the year-end | 11 |
|--|----|

| | |
|---|----|
| For 2018-19 and 2019-20, the Council did not maintain its accounting records in accordance with proper accounting practice and therefore I have issued a qualified audit opinion for these years of account | 12 |
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|--|----|
| The Council failed to establish proper and effective financial management and governance arrangements between 2017-18 and 2019-20 and its annual governance statements do not reflect the deficiencies identified at audit | 13 |
|--|----|

Appendices

| | |
|---|----|
| Appendix 1 – Annual Governance Statement assertions | 15 |
|---|----|

Summary report

Introduction

- 1 This report sets out inadequacies in governance arrangements, financial management and internal control at Blaengwrach Community Council (the Council) during the three financial years from 2017-18 to 2019-20. Under section 22 of the Public Audit (Wales) Act 2004 (the 2004) Act, acting for and on behalf of the Auditor General for Wales, I must consider whether in the public interest I should make a report on any matter which comes to my notice in the course of my audit in order for it to be considered by the Council or brought to the attention of the public. I may alternatively issue written recommendations for consideration by the Council under section 25 of the 2004 Act ('statutory recommendations').
- 2 In deciding whether or not to issue a report in the public interest or to issue statutory recommendations, I consider the scale and impact of the issues I have identified and the action the Council has subsequently taken.
- 3 Taking into account the nature and overall impact of the issues I now report on and the actions taken by the Council subsequent to my audit, I have decided not to issue a report in the public interest and that statutory recommendations will be sufficient.
- 4 Therefore, to assist the Council to avoid similar issues recurring in the future, I am making written recommendations that the Council must consider in accordance with sections 25 to 27 of the Public Audit (Wales) Act 2004 (the 2004 Act).

Blaengwrach Community Council

- 5 Blaengwrach Community Council (the Council) serves the villages of Blaengwrach and Cwmgwrach situated in the upper Neath Valley. The Council spends around £50,000 annually on local services, including running and maintenance of the Cemetery, the Welfare Park, and the Welfare Hall. It funds this by means of a precept of some £35,000 from Neath Port Talbot County Borough Council. The County Borough Council collects the precept through additional council tax charged to the Council's residents. The Council also receives income through burial fees and fees for use of the Welfare Hall. The Council derives its funding from the public purse and its members are elected by local residents. The Council is, therefore, accountable to the local electorate.
- 6 Community councils such as Blaengwrach, by their very small local nature, normally rely on one key officer, the Clerk, to manage their administrative affairs. More often than not, the Clerk is also appointed in the capacity of Responsible Financial Officer (RFO). The RFO is responsible for administering the financial affairs of the Council on a day-to-day basis. In particular, this involves receiving and recording income, preparing cheque payments for signing by members, maintaining the accounting records and preparing the annual accounting statements.

- 7 For the financial year subject to audit, the clerk to the Council was Mrs Donna Roberts. Mrs Roberts resigned in February 2018 but had not been in work from December 2017 onwards. Mrs Roberts is referred to in this report as the former clerk. The current clerk is Mr C Baker. Mr Baker was appointed in April 2018. Between December 2017 and April 2018, the Council's finances were managed by two members who made payments to suppliers as required. Mr Baker completed the 2017-18 annual accounts based on the information available.
- 8 Notwithstanding the role of the Clerk/RFO, by law (the Accounts and Audit (Wales) Regulations 2014 (the 2014 Regulations)), the responsibility for the stewardship of Council funds, including ensuring that it has effective and efficient financial management, rests with the Council (that is, the members). This includes such things as establishing an appropriate system of internal control, including internal audit, and approving the annual accounting statements prior to submission to the external auditor for examination.

My audit work

- 9 My audit work on town and community councils focusses on an annual return completed by the councils and submitted to auditors working on my behalf. The annual return contains the annual accounting statements that the Council is required by law to prepare and an annual governance statement which sets out how the Council has managed its financial affairs.
- 10 Delays in receiving the annual return for 2017-18 led to the auditors working on my behalf to refer Blaengwrach Community Council to me. This has resulted in the assignment of these audits of the accounts to a member of Audit Wales staff, working under my direction, to bring them to a satisfactory conclusion. This work has now been completed.
- 11 My audit findings, which reveal elements of poor governance and financial management, are summarised below and considered in more detail in the remainder of this document.

Key findings

- 12 I have issued a qualified audit opinion on the Council's annual accounts for each of the financial years 2017-18 to 2019-20 for the following reasons:
- the Council has not maintained proper and complete accounting records including supporting information and has not ensured that its internal control arrangements are followed;
 - I have not been provided with key records related to the Council's income and am therefore unable to conclude on whether the income reported in the accounts is complete; and
 - the accounts do not balance.

- 13 In addition to presenting the accounts for a given year, the Annual Return requires the Council to make a formal declaration in relation to the arrangements it has in place for its governance and financial management. This is referred to as the Annual Governance Statement.
- 14 The Council's Annual Governance Statement for 2017-18 indicates significant failings in proper standards of financial management and governance by the Council. Although the Council's Annual Governance Statements for 2018-19 and 2019-20 set out better arrangements, following my work, I have assessed that most of the Council's assertions for those years are not correct. The Council's assertions made in its Annual Returns for 2017-18 to 2019-20 are summarised in **Appendix 1**.
- 15 The Council has explained that the annual return was delayed due to the resignation of the former clerk and delays in obtaining relevant paperwork and in identifying the Council's internal auditor. Nevertheless, it is clear to me that during 2017-18, the Council failed to take sufficient steps to satisfy itself that its governance arrangements were effective. Council members did not sufficiently recognise nor act upon issues in relation to the adequacy of their governance arrangements.
- 16 The detailed findings in the next section of this report set out the deficiencies and weaknesses in the Council's arrangements that have been apparent to me during the audit.

Recommendations and next steps

Recommendations

- 17 I draw the Council's attention to the following recommendations to address the deficiencies identified during the audit. In my opinion, the Council should consider these recommendations in accordance with the requirements of sections 25 and 26 of the Public Audit (Wales) Act 2004.

Exhibit 1: recommendations

Recommendations

Preparation and approval of accounts

- R1 The Council must ensure that the Statement of Accounts is accurately prepared and approved before 30 June each year and then promptly sent to the Auditor General for audit and publication by 30 September.

Recommendations

- R2 Before approving the annual accounts, the Council must ensure that there is an adequate audit trail between the accounting statements and the underlying accounting records.
-

Accounting records

- R3 The Council must ensure that it maintains proper accounting records including its cashbook and supporting documents in accordance with proper accounting practices.
-

- R4 The Council must ensure that the Clerk prepares a bank reconciliation on a regular basis and that at the year-end it reviews the reconciliation to establish the completeness and accuracy of the accounting records.
-

Annual budget and precept

- R5 The Council must ensure that prior to setting its precept, it considers a budget setting out its expected income and expenditure for the year as specified by the Local Government Finance Act 1992.
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Governance arrangements

- R6 The Council must examine its financial management and governance arrangements and ensure that, as a minimum, it has put in place proper arrangements to meet its responsibilities under the law.
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Internal audit

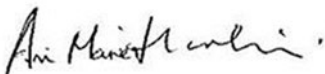
- R7 The Council must ensure that the internal audit service it obtains is sufficient to ensure that it has maintained an adequate and effective system of internal audit.

Action already undertaken by the Council

- 18 My recommendations address the specific issues I identified during my audit. In responding to a draft of this report, the current Clerk highlighted that the Council has subsequently taken action to address many of the failings identified. These actions include:
- the introduction of a new spreadsheet cashbook;
 - retention of supporting documents; and
 - more detailed consideration of the precept.
- 19 I will examine the effectiveness of the arrangements made by the Council during future audits.

Next steps

- 20 Sections 25 to 27 of the 2004 Act require the Council to take certain steps in order to respond to my recommendations. I also draw the Council's attention to the publicity requirements for the meeting that are set out in section 26 of the 2004 Act.
- 21 The Council must now arrange a meeting within one month of the issuing of my recommendations. The meeting must be advertised by placing a notice in a local newspaper. This notice must set out the date and time of the meeting and the purpose of the meeting.
- 22 The Council should note that the Local Authorities (Coronavirus) (Meetings) (Wales) Regulations 2020 have recently been amended. As a result of the amendments, it is not permissible for the public to be excluded from a meeting held under the requirements of section 25 of the 2004 Act. The notice of the meeting, if held remotely, will need to state how the public may access the meeting.
- 23 At the meeting, the Council will need to decide:
- whether the recommendations in the report are to be accepted; and
 - what action (if any) to take in response to the report and recommendations.
- 24 The Council will then need to prepare a written response and agree the wording of that response with me before publishing its response in a local newspaper.



Ann-Marie Harkin
Executive Director – Audit Services
Audit Wales
For and on behalf of the Auditor General for Wales

Detailed report

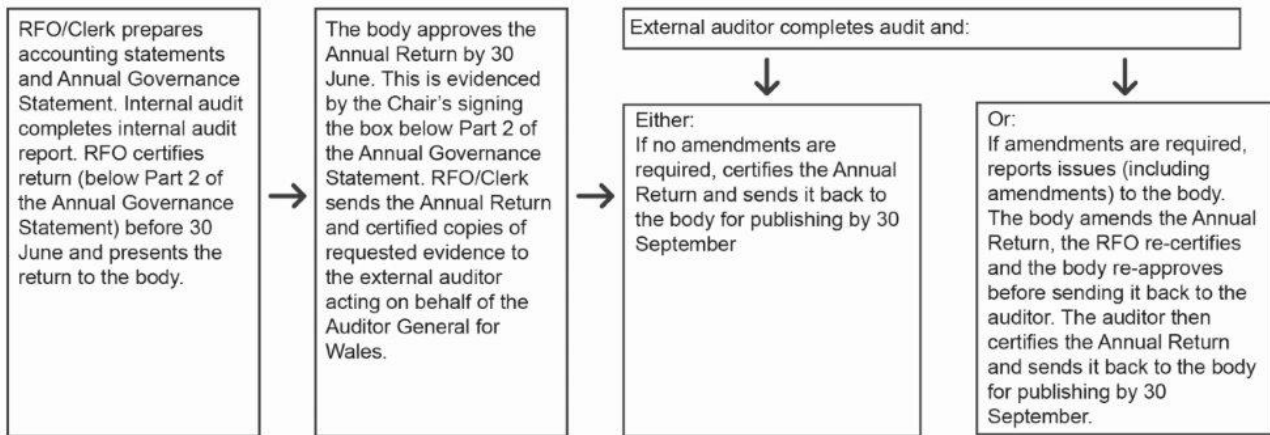
The Council failed to comply with the statutory timescales for preparing and approving its accounts for 2017-18

The requirements for the approval and publication of the Council's accounts are set out in statute

- 25 Under Section 13 of the Public Audit (Wales) Act 2004, the Council must:
 - make up its accounts each year to 31 March or such other date as Welsh Ministers may generally or in any special case direct; and
 - ensure that its accounts are audited in accordance with the 2004 Act by the Auditor General for Wales.
- 26 Regulation 15 of the 2014 Regulations sets out the timetable for the preparation and approval of the annual accounts:
- 27 The Council's Responsible Financial Officer (RFO) must prepare and certify that the accounts properly present the Council's receipts and payments. The certification is evidenced by the RFO signing and dating the accounting statements.
- 28 The Council members meeting as a whole must consider the accounting statements and, following that consideration, approve the accounting statements for submission to the auditor by a resolution of the Council. Following approval, the Council must ensure that the accounting statements are signed and dated by the person presiding at the meeting at which that approval was given.
- 29 These actions must be completed by 30 June following the end of the financial year.
- 30 As soon as possible after the Council has approved the annual return, it must be sent to the external auditor who in turn must complete their audit by no later than 30 September. The process is summarised in **Exhibit 2** below.

Exhibit 2: the accounts and audit process

The accounts and audit arrangements follow the process as set out below:



Source: Annual Return

- 31 The Council must also publish its accounts together with any audit certificate or report by 30 September. If this publication takes place before the conclusion of the audit and no such opinion has been given, it must include a declaration and explanation that, at the date of publication, the auditor has given no opinion.
- 32 Further details about the requirements for the preparation, approval and audit of Town and Community Councils are set out in the Accounts and Audit (Wales) Regulations 2014. One Voice Wales and the Society of Local Council Clerks provide guidance on proper practices in **Governance and Accountability for Local Councils in Wales – A Practitioners' Guide** (the Practitioners' Guide).

The Council failed to submit its annual accounts to me for audit in accordance with the statutory timetable for 2017-18

- 33 Notwithstanding that the Council's clerk resigned in February 2018, the Council retains responsibility for the submission of accounts for audit. I have found no evidence that the Council took any steps to deal with the overdue submission and publishing of its accounts prior to my contacting the Council in November 2018.
- 34 The Council did not approve its 2017-18 accounts until 10 January 2019.

Notwithstanding the delayed submission of accounts for audit, serious deficiencies in the Council's financial records mean I am unable to conclude whether or not the Council's accounting statement for 2017-18 properly presents its financial transactions and financial position at the year-end

- 35 The Accounts and Audit (Wales) Regulations 2014 require the Council to prepare its accounts in accordance with proper practices. Proper practices are set out in the One Voice Wales/SLCC publication **Governance and Accountability for local councils in Wales: A Practitioners' Guide** (the Practitioners' Guide).
- 36 The Practitioners' Guide sets out that the Council should prepare its accounts on a receipts and payments basis. This means that the annual accounts are simply the total of monies received and spent during the year allocated between just two receipts and two payments categories. The accounts should be straightforward to prepare from the Council's cashbook.
- 37 My audit identified:
- up to and including 2017-18, the Council operated separate cashbooks for a wages account and a current account.
 - the current account cashbook maintained by the Council contains insufficient information to identify the purpose of individual transactions.
 - the cashbook is not a complete record of all transactions incurred during the financial year.
 - no totals are recorded in the cashbook. The Council has reported expenditure other than staff costs as totalling £2,285.50. The correct total is £2,210.
- 38 Whilst the cashbook was not properly maintained by the former clerk, the current clerk has taken no steps to amend and complete the cashbook. This could be done by completion of a robust bank reconciliation. The bank reconciliation is an important internal control and should be completed on a regular basis. The reconciliation is used to prove the completeness and accuracy of the accounting records by identifying transactions that are not recorded or are inaccurately recorded. The year-end reconciliation provided by the current clerk is simply a statement of balances as recorded on the year-end bank statements.
- 39 Despite repeated requests for information, the current clerk has failed to provide me with sufficient information to enable me to complete the audit. The missing information includes:
- burial records – the Council as a burial authority is required to maintain a register of burials. I examine the register to confirm the completeness of

burial fees recorded by the Council. The current clerk has provided a spreadsheet format extract of the burial records, but this is not the definitive record.

- sufficient explanations of transactions – to confirm their legitimacy.
- the Council's budget – the Council is required by the Local Government Finance Act 1992 to calculate its budget requirement before it sets its precept. The absence of a budget means that it is not clear that the Council met this obligation.
- payroll records – the Council is required to maintain proper payroll records and to operate Pay As You Earn. The current clerk has explained that in 2017-18, the Council used the HMRC Basic Pay tools to operate its payroll and that it has not been possible to print final figures from the HMRC tool.

40 Errors in the cashbook mean that there is an insufficient audit trail to the accounting statements. This, together with the Council's failure to provide information for audit, means I am unable to conclude and issue an opinion on the 2017-18 accounts..

For 2018-19 and 2019-20, the Council did not maintain its accounting records in accordance with proper accounting practice and therefore I will issue a qualified audit opinion for these years of account

41 The Practitioners' Guide sets out how councils are to account for transactions. It states that all transactions must be recorded as and when they are incurred.

42 For payments, this means that cheque payments are to be recorded in the Council's cashbook when cheques are issued ie the day the cheque is dated. There will usually be a time lag between a cheque being issued and that cheque being presented at the bank. Bank transfers are to be recorded on the day on which the transaction is posted. This will usually be the date shown on the bank statement.

43 My audit identified that the current Clerk only records cheques in the Council's 'day book', ie its cashbook, on the date upon which the cheques are presented and cleared by the bank. This means that the Council's expenditure for the year is understated.

44 As the underlying accounting records are not properly maintained, I conclude that the annual accounting statements have not been prepared in accordance with proper accounting practice.

The Council failed to establish proper and effective financial management and governance arrangements between 2017-18 and 2019-20 and its annual governance statements do not reflect the deficiencies identified at audit

- 45 The Annual Governance Statement sets out a series of assertions designed to provide assurance that the Council has proper and effective financial management and governance arrangements in place. Each year there are eight core assertions supplemented by two or three additional assertions addressing specific governance themes. The eight core assertions are repeated each year. The Council is required to indicate with 'yes' or 'no' whether each assertion is true, ie whether each arrangement is in place. **Appendix 1** summarises the annual governance statement assertions for each year from 2017-18 to 2019-20.

The Council has highlighted significant deficiencies in its financial management and governance arrangements

- 46 For the 2017-18 annual governance statement, the Council provided a negative response to seven out of 11 key assertions as set out in **Appendix 1**. The Council therefore itself identified its financial management and governance arrangements were comprehensively inadequate for 2017-18. In addition, I have identified two further areas where I consider the Council's responses to assertions that it has put appropriate arrangements in place to be incorrectly positive.
- 47 I consider it is important to note that the standards required to be disclosed by the Annual Governance Statement (with positive responses to the assertions) are the minimum standards that the electors of Blaengwrach Community Council should expect to be upheld. I am particularly concerned that the Council has, by its own admission, failed to meet these standards.
- 48 For 2018-19 and 2019-20, the Council provided positive assertions that it had appropriate arrangements in place. However, for six of the areas, I consider the Council's responses to be incorrectly positive.

There is insufficient evidence to confirm whether or not proper arrangements have been made for the exercise of public rights

- 49 Sections 30 and 31 of the Public Audit (Wales) Act 2004 make provision for public rights to inspect the accounts to be audited, to question the auditor about the accounts and to make objections to the auditor about any matter in respect of which the auditor has a power to:
- apply for a declaration that an item of account is unlawful; and
 - any other matter in respect of which the auditor has the power to make a report under section 22 of the 2004 Act.
- 50 Regulation 17 of the 2014 Regulations requires the Body to give notice by advertisement to the public in one or more conspicuous places setting out the period during which the accounts and other documents are available for inspection and to provide the following details:
- the place at which, and the hours during which, they will be so available;
 - the name and address of the auditor;
 - the provisions contained in sections 30 and section 31 of the 2004 Act; and
 - the date appointed under Regulation 21 of the 2014 Regulations.
- 51 Although the Council has provided a positive response and states that it made proper arrangements for the exercise of electors' rights, I have not seen any evidence to demonstrate that the Council complied with the requirements of the 2004 Act.

Although the Council arranged for an internal audit of its accounting records and internal controls, the internal auditor did not identify and report to the Council the deficiencies I identified during my audit

- 52 Regulation 6 of the Accounts and Audit (Wales) Regulations 2014 requires that the Council maintain an adequate and effective system of internal audit of its accounting records and control systems.
- 53 In their report to the Council, HR Harris and Partners make the following statements:
- 'We have reviewed the bank accounts, bank statements and cash books confirm [sic] the transactions are correctly recorded.'
- 54 The evidence provided to me for audit, as set out in my detailed report above, leads me to conclude that the deficiencies in the accounting records have not been appropriately reported by the internal auditor and the assurances provided by the internal auditor are inadequate.

Appendix 1

Annual Governance Statement assertions

Exhibit 3: Annual Governance Statement assertions

For 2017-18, the Council provided negative responses to governance statement assertions, indicating its failure to put in place proper financial management and governance arrangements for that year. For 2018-19 and 2019-20, it provided positive responses to each statement, but I have found that in six cases the response should have been negative.

| | Council response | Audit assessment | 'YES' means that the Council: |
|--|--|---|---|
| Core assertions | | | |
| <p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> • effective financial management during the year; and • the preparation and approval of the accounting statements. | <p>2017-18 No</p> <p>2018-19 and 2019-20 Yes</p> | <p>2017-18 No</p> <p>2018-19 No</p> <p>2019-20 No</p> | <p>Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.</p> |
| <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>2017-18 No</p> <p>2018-19 and 2019-20 Yes</p> | <p>2017-18 No</p> <p>2018-19 No</p> <p>2019-20 No</p> | <p>Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</p> |

| | Council response | Audit assessment | 'YES' means that the Council: |
|--|---|--|---|
| Core assertions | | | |
| 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. | 2017-18 No 2018-19 and 2019-20 Yes | 2017-18 No 2018-19 No 2019-20 No | 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. |
| 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. | 2017-18 No 2018-19 and 2019-20 Yes | 2017-18 No 2018-19 No 2019-20 No | Has given all persons interested the opportunity to inspect and to ask questions about the body's accounts. |
| 5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | 2017-18 No 2018-19 and 2019-20 Yes | 2017-18 No 2018-19 No 2019-20 No | Considered the financial and other risks it faces in the operation of the body and has dealt with them properly. |
| 6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor. | 2017-18 No 2018-19 and 2019-20 Yes | 2017-18 No 2018-19 No 2019-20 No | 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. |

| | Council response | Audit assessment | 'YES' means that the Council: |
|--|---|---|---|
| Core assertions | | | |
| 7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements. | 2017-18 No 2018-19 and 2019-20 Yes | 2017-18 No 2018-19 No 2019-20 No | Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant. |
| 8. We have taken appropriate action on all matters raised in previous reports from internal and external audit. | 2017-18 No 2018-19 and 2019-20 Yes | 2017-18 No 2018-19 No 2019-20 No | Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors. |
| Themed assertions 2017-18 | | | |
| 1. We have considered the adequacy of reserves held by the body in setting the budget for 2017-18 and 2018-19 and have appropriate plans in place for the use of these reserves. | Yes | No – budget for 2017-18 and 2018-19 not available | Has met the requirements of the Local Government Finance Act 1989 in setting the budget requirement and precept for the financial years. |

| | Council response | Audit assessment | 'YES' means that the Council: |
|---|------------------|---------------------------------|---|
| Themed assertions 2017-18 | | | |
| 2. When awarding grants under section 137 of the Local Government Act 1972, we have kept a separate account of such grants and considered whether or not the benefits arising from such payments are commensurate with the sums paid. | Yes | Yes | Has kept an appropriate record of grants awarded and ensured that the expenditure is commensurate with the benefit to the community. |
| 3. The council has no obligation or intention to pay a gratuity to employees. | Yes | No obligation to pay a gratuity | Has ensured that where it has an arrangement to provide a gratuity to staff, it has ensured that there is a legal obligation to provide the gratuity. |
| Themed assertions 2018-19 | | | |
| 1. We have adopted standing orders and financial regulations as appropriate. | Yes | Yes | Has properly established its internal rules setting out how it will conduct its business |
| 2. We have ensured that the Council's standing orders and financial regulations have been followed for all relevant transactions. | Yes | Not examined | Has followed its internal rules and reviewed its compliance with those rules |

| | Council response | Audit assessment | 'YES' means that the Council: |
|--|------------------|---|--|
| Themed assertions 2018-19 | | | |
| 3. All committees and sub-committees of the council have been properly established and provided with appropriate terms of reference setting out the delegated responsibilities to make decisions or recommendations. | N/A | N/A The Council does not have a committee structure | Has ensured that where applicable, the Council has properly delegated its responsibilities to committees |
| Themed assertions 2019-20 | | | |
| 1. We have prepared and approved minutes for all meetings held by the Council (including its committees) that accurately record the business transacted and the decisions made by the Council or committee. | Yes | Yes | Has kept and approved minutes in accordance with Schedule 12, Paragraph 41 of the Local Government Act 1972. |
| 2. We have ensured that the Council's minutes (including those of its committees) are available for public inspection and have been published electronically. | Yes | Yes | Has made arrangements for the minutes to be available for public inspection in accordance with section 228 of the Local Government Act 1972 and has published the minutes on its website in accordance with section 55 of the Local Government (Democracy) (Wales) Act 2013. |

Source: Blaengwrach Community Council Annual Return and Audit Wales assessment



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