

Pembroke Dock Town Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Pembroke Dock Town Council a qualified audit report. Details of the matters which have led to the qualification are detailed below:

Notice of Appointment of Date for the Exercise of Electors' Rights

Regulations 16, 17 and 22 of the Accounts and Audit (Wales) Regulations 2014 set out the procedures to be followed for the exercise of electors' rights under the Public Audit (Wales) Act 2004.

We note that the Notice of Appointment of Date for the Exercise of Electors' Rights commenced on the 01 May 2018, this is before the Council approved the Accounting statements and Annual Governance statement on 14 June 2018. Regulation stipulates that any rights of objection, inspection and questioning of the external auditor may only be exercised within a single period of 20 working days. However, due to the approval by Council occurring after the commencement date, the Council has not met the requirements of Accounts and Audit (Wales) Regulations 2014. Therefore, we feel that the response to Assertion 4 should be 'No' per the Annual Governance Statement on the Annual Return.

In future years, the Council must ensure that the Annual Return is approved by the Council before the Notice of Appointment of Date for the Exercise of Electors' Rights period commences in order to comply with the Accounts and Audit (Wales) Regulations 2014

Additionally, during our review we identified some other matters that we wish to draw to the Council's attention which do not affect our audit opinion but should be addressed by the Council.

Accounting Statement, Box 13 – Total borrowings

Box 13 on the Accounting Statement, total borrowings, was left unanswered for 2016/17 and 2017/18 on the Annual Return. These boxes should both read 'Nil'. The clerk has confirmed this.

Accounting Statement, Box 14 – Trust fund disclosure note

The Council answered 'No' to Box 14 on the Accounting Statement, trust funds disclosure note, for 2016/17 and 2017/18 on the Annual Return. The Council has confirmed that it

does not act as a sole trustee nor is it responsible for managing trust funds or assets and so these boxes should read 'N/A'. The clerk has confirmed this.

Insert our other matter points here:

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 07 September 2018

Ref: WAL178