

24 Heol y Gadeirlan / Cathedral Road  
Caerdydd / Cardiff CF11 9LJ  
Ffôn / Tel: 029 20 320500  
info@audit.wales / post@archwilio.cymru  
www.audit.wales / www.archwilio.cymru

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

The Auditor General for Wales issued Pembroke Town Council an unqualified audit report.

However, 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**

The Council received a credit note of £47. The credit note was correctly included within receipts, however, also deducted from payments. Therefore, Box 6, Total other payments is understated by £47. The correct figure should read £90,691.

The Council should restate the 2019 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2019 column.

**Accounting Statement, Box 1 – Balances Brought Forward**

Box 1 on the Accounting Statement read £114,482 for 2018/19 on the Annual Return. The Council has confirmed that it should read £114,382 to agree with Box 11 for 2017/18.

In future the Council should ensure that the Boxes 7 and 11 agree, prior to submission to the external auditor.

Yours sincerely,

*Carole Thornton UK LLP*

For and on behalf of the Auditor General for Wales

Date: 27/9/2019

Ref: WAL178