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## **Llangollen Rural Community Council - Auditor General for Wales' Audit Certificate and report**

The Auditor General for Wales issued Llangollen Rural Community Council a qualified audit report. Details of the matter which has led to the qualification are given below:

### **Internal Auditor's report**

The Internal Auditor has identified that the Council has failed to comply with their Standing Orders and Financial Regulations when awarding a contract. In future, the Council should award any contracts in accordance with their Standing Orders and Financial Regulations to avoid unlawful expenditure.

Additionally, during our review we identified another matter that we wish to draw to the Council's attention which does not affect our audit opinion but should be addressed by the Council.

### **AGS (Part 1) Assertion 4 - Provision for Electors' Rights**

Regulation 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.

The Council has answered "Not in current situation" to this assertion, however our audit identified that the Council has complied with this requirement and therefore the correct response on the AGS (Part 1) Assertion 4 should be "Yes".

Yours sincerely,

*Grant Thornton UK LLP*

For and on behalf of the Auditor General for Wales

Date: 3<sup>rd</sup> December 2020

Ref: WAL361