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Michaelston Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Michaelston Community 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.

Internal Auditor Engagement Letter

We note that the Council has received an engagement letter from the Internal Auditor, however, the engagement letter does not outline the roles and responsibilities of the internal auditor or state their independence.

In future years, we recommend the Council receive an engagement letter which states the responsibilities of the Internal Auditor and their independence.

Accounting Statement, Box 4 – Staff Costs

We note that payments to the clerk for CiLCA Training Course totalling £234 have been included in Box 4 of the Annual Return.

Please note that staff costs should comprise all payments made in relation to the employment of staff, including employment expenses which are benefits (e.g. mileage, travel etc) but not items of reimbursement of postage, stationery or other outlays on behalf of the Council.

In addition, we note that there has been an overpayment to the previous clerk of £275 which has subsequently been refunded and is included within Box 3 and Box 4 on the Annual Return. This is incorrect. The refunded amount should be netted off against the original payment, all in Box 4.

Therefore, Box 3 on the Annual Return is incorrectly stated as "£779". The correct figure should read "**£504**".

Box 4 on the Annual Return is incorrectly stated as "£4,210". The correct figure should read "**£3,701**".