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Ysgubor-y-coed Community Council - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Ysgubor-y-coed Community Council an unqualified audit report.

However, 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.

Internal Bank Transfer

A bank transfer of £1,500 between the Councils own accounts has been shown as a receipt and payment in boxes 3 and 6 of section 2 respectively for 2019/20. This is incorrect. Box 3 should therefore read "**£672**" and Box 6 should read "**£4,312**".

The council should restate the 2020 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2020 column.

In future the Council should ensure that bank transfers between the Councils own accounts are not included within receipts and payments.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 30 November 2020

Ref: WAL122