



**ISSUES ARISING REPORT FOR  
Sealand Community Council  
Audit for the year ended 31 March 2020**

## Introduction

The following matters have been raised to draw items to the attention of Sealand Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2020.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

## Issues Raised

- Responsible Financial Officer certification after approval by council
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The following issue(s) have resulted in the annual return being qualified. They indicate a weakness in the body's procedures and require the body to take immediate action.

**Responsible Financial Officer certification after approval by council**

*What is the issue?*

The RFO failed to certify the Accounting Statements of the Annual Return ("the accounts") before approval by the Council.

*Why has this issue been raised?*

This is a breach of regulation 15, paragraph 1 of the Accounts and Audit (Wales) Regulations 2014 which states that the accounts shall be certified by the RFO before the accounts are approved by the council meeting as a whole before the 30 June immediately following the end of a year."

*What do we recommend you do?*

The RFO must ensure in future years that the accounts are certified, and signed as certified, before the council meeting as a whole approve the accounts before the 30 June immediately following the end of a year.

Further guidance on this matter can be obtained from the following source(s):

Accounts and Audit (Wales) Regulations 2014 - [legislation.gov.uk](http://legislation.gov.uk) website

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 23 March 2021

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