

Archwilydd Cyffredinol Cymru Auditor General for Wales

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Gwent Archives Joint Committee - Auditor General for Wales' Audit Certificate and report

The Auditor General for Wales issued Gwent Archives Joint Committee a qualified audit report. Details of the matters which have led to the qualification are detailed below:

Notice of Appointment of Date for the Exercise of Electors' Rights

Regulations 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.

We note that the Notice of Appointment of Date for the Exercise of Electors' Rights commenced on the 14 May 2018, this is before the Joint Committee approved the Accounting statements and Annual Governance statement on 15 June 2018. Regulation stipulates that any rights of objection, inspection and questioning of the external auditor may only be exercised within a single period of 20 working days. However, due to the approval by Joint Committee occurring after the commencement date, the Joint Committee has not met the requirements of Accounts and Audit (Wales) Regulations 2014. Therefore, we feel that the response to Assertion 4 should be 'No' per the Annual Governance Statement on the Annual Return.

In future years, the Joint Committee must ensure that the Annual Return is approved by the Joint Committee before the Notice of Appointment of Date for the Exercise of Electors' Rights period commences in order to comply with the Accounts and Audit (Wales) Regulations 2014.

Additionally, during our review we identified one other matter that we wish to draw to the Joint Committee's attention which do not affect our audit opinion but should be addressed by the Joint Committee.

Annual Governance Statement (Part 2), Box 2 – S137 expenditure

Box 2 of the Annual Governance Statement (part 2) was answered 'No' for the 2017/18 return. However, from communication with the clerk we have confirmed that grants under section 137 of the Local Government was considered and was not applicable to the Joint Committee in 2017-18 as no such payments were made.

In future the Joint Committee should ensure that the Annual Governance statement is completed correctly, with the answer 'yes'.

Yours sincerely,

Grant Thornton UK LLP.

For and on behalf of the Auditor General for Wales

Date: 27 November 2018

Ref: WALGAJC