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

The Auditor General for Wales issued Overton Community Council an unqualified audit report.

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

### **Timing of internal audit**

The Council approved the Accounting Statement on the Annual Return on 12 May 2020, and has responded "Yes" to assertion 6, confirming that the Council has maintained throughout the year an adequate and effective system of internal audit of the Council's accounting records and control systems.

The Internal Auditor Report on the annual Return was completed by the Internal Auditor on 21 June 2020, 40 days after the Council gave a positive response to assertion 6 on Annual Governance Statement on the Annual Return.

If the Council gives a positive response to assertion 6 before the independent Internal Auditor has completed their report on the Internal Auditor Report, the Council must be able to explain on what basis it was appropriate to give a positive response to the assertion that it has maintained throughout the year an adequate and effective system of internal audit of the Council's accounting records and control systems.

Yours sincerely

*Grant Thornton UK LLP*

For and on behalf of the Auditor General for Wales

Date: 29 October 2020

Ref: WAL368