



**ISSUES ARISING REPORT FOR  
Pentyrch Community Council  
Audit for the year ended 31 March 2019**

## Introduction

The following matters have been raised to draw items to the attention of Pentyrch Community Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2019.

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

- Internal Auditor's recommendations
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The following issue(s) have been raised to assist the body. The body is recommended to take action on the following issue(s) to ensure that the body acts within its statutory and regulatory framework.

**Internal Auditor's recommendations**

*What is the issue?*

The internal auditor has noted some recommendations in the financial systems of the council.

*Why has this issue been raised?*

The council is exposed to the risks associated with these recommendations.

*What do we recommend you do?*

The council must implement the recommendations made by the internal auditor to improve the financial systems of the council as soon as possible or in any event before the end of the current financial year.

If the council addresses all the issues raised by the internal auditor the council should improve internal controls which will help to prevent and detect error and fraud and assist the council to operate in an effective and efficient manner.

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

Governance and Accountability in Local Councils in Wales - A Practitioners Guide, OVW/SLCC

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

For and on behalf of  
BDO LLP

Date: 21 September 2019

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