

Section 3 – Certification and approval

Council approval and certification following the audit

The Council is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of an Annual Return which:

- summarises the Council's accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to the external auditor's responsibilities.

Certification by the RFO

Certificate under Regulation 8 Accounts and Audit (Wales) Regulations 2014 (Regulation 15(1))

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2015.

RFO signature:

Name: *Phillip Aneurin John*

Date: *19/05/15*

Approval by the Council

Approval of accounting statements under Regulation 15(2) Accounts and Audit (Wales) Regulations 2014 and the Annual Governance Statement

I confirm that these accounting statements and Annual Governance Statement were approved by the Council under council minute reference:

MINUTE 33

Chair signature: *P G John*

Name: *PATRICK GAIL JOHN*

Date: *04/06/15*

External Audit Certificate

The external auditor conducts the audit in accordance with guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met. We certify that we have completed the audit of the Annual Return for the year ended 31 March 2015 of:

CYNGOR TREF PONTARDDULAI TOWN

Council

External auditor's report

Except for the matters reported below, on the basis of our review, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

We were required to return the Annual Return to enable the Council to correct an error in Section 1. Fixed assets at Box 12 were misstated because the Council included revised asset values following an insurance valuation. Proper practice for community councils require Box 12 to record the initial cost of an asset, or a proxy where the initial cost is not known, with no changes to that value until the asset is disposed. In future the Council needs to ensure that it completes Box 12 in line with proper practice.

Other matters not affecting our opinion which we draw to the attention of the council:

External auditor's signature: *Mazars LLP*

External auditor's name: *Mazars LLP, Durham, DH1 5TS*

Date: *7 September 2015*