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Llanyre Community Council - Auditor General for Wales' Audit Certificate and report

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

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

Accounting for Fixed Assets

In the fixed assets register provided by the Council, the Council policy states that assets may be revalued in future years.

In the future fixed assets should remain valued at purchase cost on the Annual Return. Guidance on accounting for fixed assets is available in the One Voice Wales / SLCC publication "Governance and Accountability for Local Councils in Wales – A Practitioners Guide" chapter 17.

Yours sincerely,

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Date: 30 November 2020

Ref: WA283