

Small Local Government Bodies in Wales Annual Return for the Year Ended 31 March 2015

Section 12 of the Public Audit (Wales) Act 2004 requires local government bodies in Wales to make up accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies (ie, those with annual income and expenditure below £2.5 million) must prepare their accounts in accordance with proper practices.

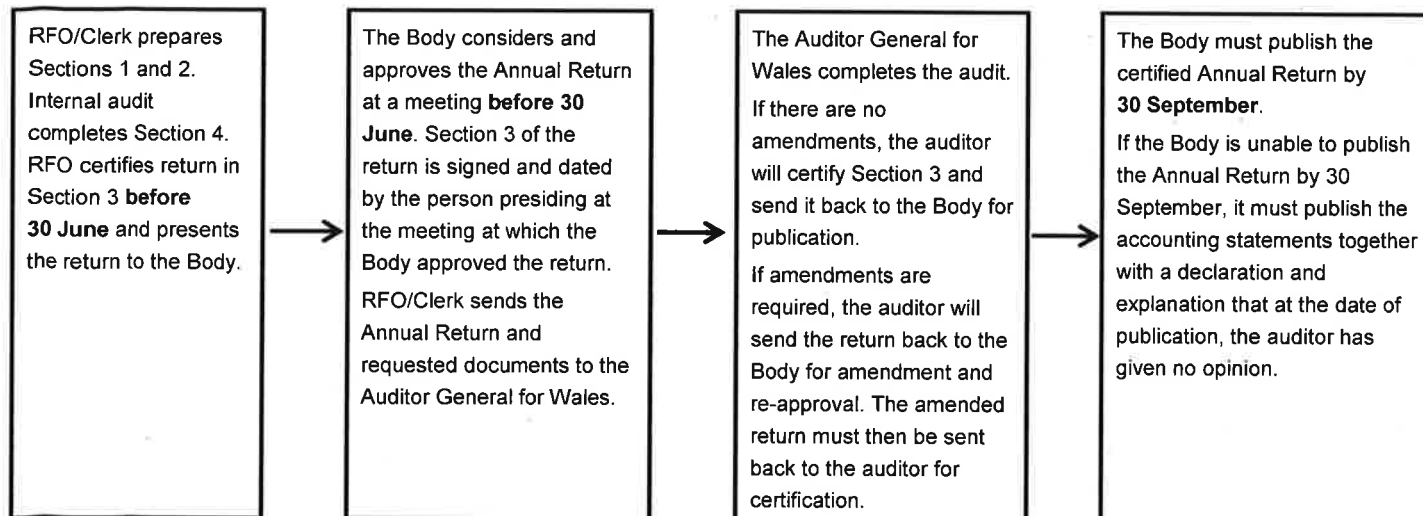
The following legislation defines proper practices as the One Voice Wales/SLCC Guidance publication *Governance and accountability for local councils in Wales – A Practitioners' Guide (2011)* (the Practitioners' Guide):

- Port health authorities: Accounts and Audit (Wales) Regulations 2014, Regulation 4(b)
- Small joint committees: Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003, Regulation 25(1)

The Practitioners' Guide requires that smaller bodies prepare their accounts in the form of an annual return. This Annual Return meets the requirements of the Practitioners' Guide.

Please complete all sections highlighted in pink. Incomplete or incorrect returns may require additional external audit work and incur additional costs. Further guidance is included in Section 5 and in Section 2 which includes references to where the Practitioners' Guide has further information.

Under the Accounts and Audit (Wales) Regulations 2014, the Body must formally approve the return and certify Section 3 before the return is sent to the auditor. The Body must approve the Annual Return by 30 June. Unless the Annual Return needs to be amended, the auditor will certify the return and send it back to the Body for publication with no further approval by the Body required. The accounts approval and audit arrangements follow the process as set out below.



Your external audit team will advise you what additional information is needed for the audit.

Please send the original Annual Return (ie, not a photocopy), together with any additional information requested, to your external auditor by the date specified by the auditor. Unless requested, please do not send any original financial records to the external auditor.

Audited and certified returns are sent back to the Body for publication or display of Sections 1, 2 and 3.

Section 1 – Accounting statements for: Glamorgan Archives

	Year ending		Notes and guidance for compilers				
	31 March 2014 (£)	31 March 2015 (£)					
			Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the Body's underlying financial records for the relevant year.				
1. Balances brought forward	603,518	539,246	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to Line 7 of the previous year.				
2. (+) Income from local taxation and/or levy	757,430	681,690	Total amount of local taxation, rates and/or levy received or receivable in the year including funding from a sponsoring body.				
3. (+) Total other receipts	187,732	141,467	Total income or receipts as recorded in the cashbook less income from local taxation and/or levy (Line 2). Include any grants received here.				
4. (-) Staff costs	(663,247)	(617,116)	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses.				
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the Body's borrowing (if any).				
6. (-) Total other payments	(346,187)	(438,827)	Total expenditure or payments as recorded in the cashbook minus staff costs (Line 4) and loan interest/capital repayments (Line 5).				
7. (=) Balances carried forward	539,246	306,460	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).				
8. (+) Debtors and stock balances	151,810	42,153	Income and expenditure accounts only: Enter the value of debts owed to and stock balances held at the year-end.				
9. (+) Total cash and investments	430,212	283,929	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.				
10. (-) Creditors	(42,776)	(19,622)	Income and expenditure accounts only: Enter the value of monies owed by the Body (except borrowing) at the year-end.				
11. (=) Balances carried forward	539,246	306,460	Total balances should equal Line 7 above: Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	8,046,697	7,938,008	The original Asset and Investment Register value of all fixed assets, plus other long-term assets owned by the Body as at 31 March.				
13. Total borrowing	5,566,811	5,288,689	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The Body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
			X			X	

Section 3 – Certification and approval

Approval and certification of the accounts and annual governance statement

The Body 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 Body'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.

<p>Certification by the RFO Certificate under Regulation 15(1) Accounts and Audit (Wales) Regulations 2014</p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Body, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2015.</p>	<p>Approval by the Body Approval of accounting statements under Regulation 15(2) Accounts and Audit (Wales) Regulations 2014 and the Annual Governance Statement</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Body under body minute reference:</p>
<p>RFO signature: <i>Christine Saltor</i></p>	<p>Chair signature: <i>M. Griffiths</i></p>
<p>Name: CHRISTINE SALTOR</p>	<p>Name: MARGARET GRIFFITHS</p>
<p>Date: 04/09/2015</p>	<p>Date: 11th September 2015</p>

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:

<p><i>GLAMORGAN ARCHIVES</i></p>	<p>Body</p>
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External auditor's report

~~[[Except for the matters reported below]]~~ On the basis of our review, in our opinion, the information contained 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.

~~[[These matters along with]]~~ * Other matters not affecting our opinion which we draw to the attention of the Body/meeting are included in our report to the Body dated 11/9/15.

(* Delete as appropriate)

<p>External auditor's signature: <i>A S Barrett</i> For and on behalf of the Auditor General for Wales</p>	
<p>External auditor's name: <i>A S BARRETT</i></p>	<p>Date: <i>17/9/15</i></p>

Section 4 – Annual internal audit report to: Glamorgan Archives

The Body's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2015.

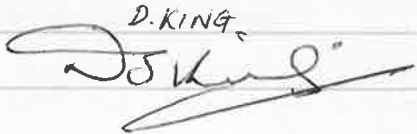
The internal audit has been carried out in accordance with the Body's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Body.

	Agreed?			
	Yes	No*	N/A	Not covered**
1. Appropriate books of account have been properly kept throughout the year.	Yes			
2. The Body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	Yes			
3. The Body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes			
4. The annual precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	Yes			
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	Yes			
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	Yes			
7. Salaries to employees and allowances to members were paid in accordance with Body approvals, and PAYE and NI requirements were properly applied.	Yes			
8. Asset and investment registers were complete and accurate, and properly maintained.	Yes			
9. Periodic and year-end bank account reconciliations were properly carried out.	Yes			
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	Yes			
11. Trust funds (including charitable trusts). The Body has met its responsibilities as a trustee.			N/A	

For any risk areas identified by the Body (list any other risk areas below or on separate sheets if needed) adequate controls existed:	Agreed?			
	Yes	No*	N/A	Not covered**
13.				
14.				

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

Name of person who carried out the internal audit:	B. PAREKH	D. KING
Signature of person who carried out the internal audit:	B. Parekh	
Date:	05th June 2015	