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Mr Berwyn Evans
Chairman of Llansannan Community Council
7 Llwyn Gibwst
Llansannan
Denbigh LL16 5HQ

10 October 2012

Dear Mr Evans

Immediate Report in the Public Interest Section 22 of the Public Audit (Wales) Act 2004

I am writing to you as the Chairman of Llansannan Community Council in the absence of a Clerk to the Council.

As you are aware, I am the appointed external auditor of the Council, and I have been reviewing certain aspects of the accounts of the Council. I have also been receiving correspondence from members of the public in connection with my audit.

It was brought to my attention at an early stage that the date originally set by me for the commencement of the audit had not been advertised correctly. I therefore wrote to your former clerk requesting that he advertise again the commencement of the audit for a later date.

Although this second procedure was advertised correctly, the Council failed to provide adequate access to its records in compliance with the Public Audit (Wales) Act 2004 (the Act).

As a result of this failure, I have decided to issue an Immediate Report in the Public Interest under Section 22 of the Act which outlines more fully my concerns and the steps the Council needs to take. My Report is attached to this letter.

Under sections 24-27 of the Act you are now required to take certain actions, and, for your convenience, I enclose a copy of those Sections. If you are in any doubt as to what further steps you should take, you should seek immediate independent legal advice.

In line with our usual practice, my Report will be published on the Wales Audit Office website.

Please contact me if you have any questions in connection with this Report.

Yours Sincerely

NS Jenkins

Partner, UHY Hacker Young

Appointed Auditors

Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales and Authorised and Regulated by the Financial Services Authority for investment business.