

## Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2023 of **Trefeglwys Community Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

### Audit opinion: Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my audit, in my opinion no matters have come to my attention to give cause for concern that, in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislative and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

### Basis of Qualification

#### Accounting Statement

I am unable to conclude whether or not the Accounting Statement properly presents the Council's receipts and payments and financial position:

- The scope of my audit was limited due to the Council's failure to provide information required for the audit. I have confirmed that the Accounting Statement agrees to the underlying cashbook. However, I have been unable to substantiate the transactions recorded in the cashbook due to a lack of records provided by the Council.

#### Annual Governance Statement

In my opinion, the Annual Governance Statement is not consistent with the Council's internal controls and governance arrangements for the year:

- Assertion 3: The Council does not publish on a publicly accessible website the information it is required to publish electronically by the Local Government (Democracy) (Wales) Act 2013 and the Local Government and Elections (Wales) Act 2021. The Council has not published a schedule of members payments or register of interests.
- Assertion 3: The Council has not provided evidence of submission of members allowances to the Independent Remuneration Panel for Wales.


### **Other matters and recommendations**

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the Council.

### **Information not provided for audit**

In our audit notice we specify what information the Council must provide for audit. To avoid additional audit fees, it is essential that the Council provides all information requested with its initial submission rather than supplying only the annual return and asking us to notify the Council if we need further information. We inform the Council of our core information needs in advance.

There are no further matters I wish to draw to the Council's attention.

 <b>Richard Harries, Director, Audit Wales</b> <b>For and on behalf of the Auditor General for Wales</b>	<b>Date: 28/08/2024</b>
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