

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 2024 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.

submission rather than supplying only the annual return and asking us to notify the C

(Wales) Act 2021. The Council does not have a functioning website.

Audit opinion: Qualified

need further information. We inform the Council of our core information needs in advance 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, Arrangements for the approval of accounts The Council did not mi the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- the Accounts and Audit (Wales) 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 The Council does not publish on its website the information it is rer effectiveness in its use of resources. the Local Government (Democracy) (Wales) Act 2013 and the Local Government and Electionitapillaup to aisaB

Accounting Statement

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

 The Council has not provided a complete explanation for significant variances within the year for total other receipts.

Annual Governance Statement

I am unable to conclude whether or not the Annual Governance Statement is consistent with the Council's governance arrangements for the year:

• The Council has failed to comply with its duty to prepare an Annual Governance Statement for the year.

Arrangements to secure economy, efficiency and effectiveness in use of resources

I am unable to conclude whether or not the Council has proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources:

• The Council has adopted standing orders that refer to financial regulations however the Council no financial regulations were provided for audit or published online.

Other matters and recommendations

Page 1 of 2 - Auditor General's report and audit opinion - please contact us in Welsh or English / cysylltwch â ni'n Gymraeg neu'n Saesneg.

> Page 2 of 2 - Auditor General's report and audit opinion - Please contact us in Welsh or English / Cysylltwch â ni'n Gymraeg neu'n Saesneg.