

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 2025 of Llanwrthwl 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: Unqualified

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.

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:

Explanation of Variances

Each year, we send the Council an audit notice that specifies the information required for audit. This includes details of requirements for explaining variances between the current and prior years' accounts. Further guidance is set out in the Practitioners' Guide.

We recommend that the Council carefully reviews the audit notice and Practitioners' Guide to ensure that it provides the information required for audit.

Training Plan

The Local Government and Elections (Wales) Act 2021, requires the Council to create and publish a plan for councillor and staff training. The Welsh Government provides statutory guidance on this, which states that the plan must be approved by the full council and include details on the type of training, participant numbers, timeframe, and cost.

I draw attention to the Council's assertion (assertion 2) in the Annual Governance Statement where the Council acknowledges it has not developed a training plan.

We recommend that the Council prepares a Training Plan in line with the Welsh Government guidance.

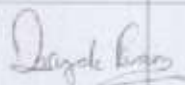
Publication of Prior Year Annual Return & External Audit Reports

Section 50 of the Democracy and Boundary Commission Cymru etc. Act 2013 requires the Council to publish its audited accounts online. Regulation 5 of the Accounts and Audit (Wales) Regulations 2014 requires the Council to publish the Annual Governance Statement alongside the accounts. Regulation 15 of the 2014 Regulations requires the Council to publish along with the accounts, any certificate, opinion, or report issued, given or made by the Auditor General.

The Council has not yet published the 2023-24 accounts and audit opinion.

We recommend that the Council reviews its publication arrangements to ensure that all relevant documents are published as soon as practicable.

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



Deryck Evans, Audit Manager, Audit Wales
For and on behalf of the Auditor General for Wales

Date: 13/11/2025