

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 **Ysgubor-y-coed 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

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 1: The Accounts and Audit (Wales) Regulations require the Council to approve the accounts by 30 June. The Council did not make proper arrangements for approving the accounts in line with the Regulations and only approved the accounts on 10 July.
- Assertion 4: The Council is required to make arrangements for the public inspection of accounts for 20 working days. The accounts must be approved before the inspection period commences. As the approval was late and the inspection period commenced 1 July 2024, the Council did not make proper arrangements for inspection.

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.

Non material error in Accounting Statement

For 2023-24, the Council set a precept of £3,500 to be paid by the County Council. In making the payments, the County Council deducted £170 payable to the County by Ysgubor-y-coed Community Council. The Community Council should have recorded this transaction in two parts – the receipt of precept and the payment of the fees deducted by the County.

Consequently, line 2 is understated by £170 and Line 6 is understated by £170. There is no impact on the Council's closing balance.

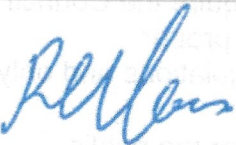
Publication of documents

The Council does not publish on its website all the information it is required to publish electronically by the Democracy and Boundary Commission Cymru etc. Act 2013 and the Local Government and Elections (Wales) Act 2021.

We note that the Council has not published its annual accounts and the Auditor General's audit opinion.

We recommend that the Council reviews its publication policy to ensure it fully complies with the law.

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

 Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales	Date: 06/03/2025
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