



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 **Pendoylan 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:

Information published on the Council's website

Although most required documentation was published to the Council's website, some were missing. For example, the Council has not published its previous year's annual return with accompanying audit opinion. We recommend that the Council publish all annual returns with accompanying audit opinions to their website when they're received.

Reconciliation of the accounts

We were unable to reconcile total other payments from the annual return to the cashbook. We had a figure of £2,906 from the cashbook for total other payments, whereas the annual return states a figure of £2,815.

Approval of payments before payment

We tested a transaction which was paid before approval. We recommend that the Council approve all payments before payment is made.

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: 10/01/2025
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