

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 **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:

Publication of information

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: 25/09/2025