

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 **Tregynon 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

Typographical error in comparative accounts

Line 2 of the 2022-23 comparative accounts states the precept was £1500. The correct entry is £15,000.

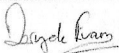
We recommend that the Council checks the arithmetic accuracy and consistency of the accounts before approval.

Arithmetic error in accounts

There is a minor arithmetic error in the Accounting Statement. This is due to a rounding difference.

We recommend that the Council checks the arithmetic and addresses any rounding differences before approval.

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: 13/11/2024
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Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement	
1.	Expenditure under S137 Local Government Act 1972 and S2 Local Government Act 2000 Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2023-24 was £9.93 per elector. In 2023-24, the Council made payments totalling £5262.00 under section 137. These payments are included within 'Other payments' in the Accounting Statement.
2.	£450 was grants to charities. £1500 was a grant to the local community centre which is a community resource. £3312 was for an electronic traffic sign for the benefit of community safety.
3.	(This section is currently blank)

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement.

Council approval and certification

The Council is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2024.	Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference: Minute ref: <i>May 2024/10C</i>
RFO signature: <i>R Jones</i>	Chair signature: 
Name: <i>R. JONES</i>	Name: <i>MARK DAVIES</i>
Date: <i>09/11/2024</i>	Date: <i>09/05/24</i>