

Auditor General's report and audit opinion

I was appointed to undertake the audit of the Annual Return of the Annual Report for the year ended 31 March 2023 of **Langstone Community Council** 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.

I am required to come to an opinion as to whether or not any matters have come to my attention to give cause for concern that, in any material respect, the information reported in the Council's 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.

I certify that I have completed the obligations placed upon me to undertake an audit of the Council's Annual Return for the year ended 31 March 2023.

Disclaimer of audit opinion

Accounting Statement

I do not express an opinion on the Council's 2022-23 accounts.

Because of the significance of the matter described in the Basis for Disclaimer below, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Annual Governance Statement

I do not express an opinion on the Council's 2022-23 Annual Governance Statement.

Because of the significance of the matter described in the Basis for Disclaimer below, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer

The Council has not submitted sufficient information for the audit of its accounting statement and annual governance statement as required by section 13 of the Public Audit (Wales) Act 2004.

Each year the Council receives an audit notice that sets out the timetable for the audit and details of the information required to undertake the audit. Notwithstanding that:

- the Public Audit (Wales) Act 2004 requires the Council to make up its accounts to 31 March each year and to submit the accounts to the Auditor General, the Council has disregarded the audit notice and subsequent correspondence requiring it to submit the accounts for audit.

I have therefore been unable to complete my audit of the 2022-23 accounts.

Other matters and recommendations

I draw the Council's attention to my letter dated 03 February 2026 issued to the Council alongside this audit opinion. The letter sets out in detail the failings of the Council and its former Clerk. The letter must be published on the Council's website alongside the accounts.

Recommendations

We recommend that the Council carefully examines the matters reported above and the recommendations included in my letter dated 03 February 2026 and ensures that these are addressed before the audit of the 2025-26 accounts.

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

 <p>Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales</p>	<p>Date: 03/02/2026</p>
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