

## 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 **Langstone 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**

#### **Accounting Statement**

I am unable to conclude whether or not the Accounting Statement properly presents the Council's receipts and payments and financial position:

- The Council has not provided a full and quantified explanation of variances between the current and prior years' accounts. Therefore, I am unable to conclude whether or not the Accounting Statement is a full record of the Council's receipts and payments.

#### **Annual Governance Statement**

I am unable to conclude whether or not the Annual Governance Statement is consistent with the Council's internal controls and governance arrangements for the year:

- The Council did not provide copies of the Annual Governance Statement or Internal Audit Report for audit.
- The Chair of the Council did not sign the Annual Return.
- There is no evidence that the Council met the requirements set out in the Public Audit (Wales) Act 2004 and the Accounts and Audit (Wales) Regulations 2014 to provide opportunity for public inspection of the accounts
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- The Local Government and Elections (Wales) Act 2021 requires the Council to create and publish a plan for councillor and staff training. The Welsh Government provides statutory guidance on this, which states that the plan must be approved by the full council and include details on the type of training, participant numbers, timeframe, and cost. The Council has not met its obligation under the Local Government and Elections (Wales) Act 2021 to create and publish a training plan for members.

### **Other matters and recommendations**

I draw the Council's attention to the my letter issued on 3 February 2026 and the recommendations contained therein.

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

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