

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 **Welshpool Town 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 fairly present the Council's income and expenditure 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.
- Explanatory bullets

Annual Governance Statement

In my opinion, the Annual Governance Statement is not consistent with the Council's internal controls and governance arrangements for the year:

- Assertion 3: The Council does not publish on its website the information it is required to publish electronically by section 55 of the Democracy and Boundary Commission Cymru etc. Act 2013, the Local Government and Elections (Wales) Act 2021 and the Local Government Act 2000

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 required for audit

Each year we send the Council an audit notice that sets out the information we need to complete the audit. Failure to provide this information may lead to a qualified audit opinion and potentially an increased audit fee.

This includes details of requirements for explaining variances between the current and prior years' accounts. Further guidance is set out in the Practitioners' Guide.

We recommend that the Council reviews the annual audit notice to ensure that all required information is provided on a timely basis.

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

 Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales	Date: 24/11/2025
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