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 **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

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 has not provided evidence that it has met its responsibilities for reporting under the Well-Being of Future Generations (Wales) Act 2015

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.

Approval of accounts

Regulation 15 of the Accounts and Audit (Wales) Regulations 2014 require the Chair to sign and date the accounts once they have been approved by the Council. We use this information to confirm that the Council has properly approved the accounts.

The Chair has signed but not dated the Certification and approval section of the annual return.

We recommend that the Council ensures that the annual return is fully completed before submission for audit.

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**