

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 **Abergwyngregyn 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.

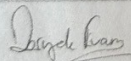
Other matters and recommendations

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:

Trust funds

The Council has stated 'No' to the trust funds' question on the Annual Governance Statement. Whereas the internal auditor has answered 'N/A' to the trust funds' question on the internal audit report (question 11). The Council should be answering 'N/A' to the trust funds' question, if they aren't acting as a sole trustee for any trust funds.

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: 25/09/2025