

We recommend that before it provides positive responses to the assertion in the Annual Governance Statement, the Council carefully reviews the statement to ensure that its responses are accurate.

Treatment of unrepresented cheques

The accounting statement has not been prepared in accordance with proper practice. The Council has treated the cancellation of an unrepresented cheque as at 31 March 2024 as a receipt in the year.

The impact of this error is not material to the accounts.

Further guidance on accounting for unrepresented cheques is found in the Practitioners' Guide.

Training plan

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 training plan provided for audit does not contain all of the basic information required above.

We recommend that the Council reviews its training plan to ensure it complies with the requirements of the Act and the statutory guidance.

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