

Reference: IR920

Date issued: 12th July 2024

Annual Statements Community and Town Councils

I am writing in response to your request for information of 30 May 2024 in which you requested *“information that Audit Wales received after the 30 June in any of the years below in relation to the Annual Statements submitted by Community and Town Councils in Wales, for the following financial years 2019/20, 2020/21, 2021/22”*. For ease of reference, I have reproduced your questions in bold below and set out our corresponding responses.

1. How many Community and Town Councils received a qualified or an audit opinion for submitting annual statements after the 30 June in any one of the years above?

All councils will receive an audit opinion after 30 June as they don't start to be issued until September. From the clarification you sent it appears that you are requesting information regarding how many town and community councils get qualified opinions because they produce their accounts late. This requires some explanation for the answer to be meaningful, as follows:

The Accounts and Audit (Wales) Regulations 2014 require two things to happen:

- The RFO must certify the accounts by 30 June; and
- Following this certification, the Council must approve the accounts by 30 June.

If these steps are not completed by 30 June, then the Council must publish a notice setting out the reasons for this.

We issue a qualified opinion if:

- The Council missed the 30 June deadline AND
- Did not publish the required notice.

If, for example, a council approved the accounts on 4 July but had published a notice by 30 June explaining the delay, the Council would be in compliance with the Regulations and would receive an unqualified opinion. If no notice was published, a qualified opinion would be issued.

To date, for 2022-23 we have issued qualified opinions to 45 councils on these grounds (2021-22: 43 councils, 2020-21: 54 councils). These numbers are likely to increase as we receive late accounts. The audit opinions for some of these councils may have been qualified for more than one reason. We don't hold this information for prior years.

2. How many Community and Town Councils have not published council budgets in the minutes?

We don't hold this information.

3. How many Community and Town Councils do not publish full budgets with individual budget headings in the minutes nor their websites?

We don't hold this information.

4. How many Community and Town Councils have not published council budgets on their websites?

We don't hold this information.

If you have any queries regarding the handling of your request, please do not hesitate to contact me.

Yours sincerely,

Information Officer