

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 2023 of **Magor with Undy 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:

Restatement of accounts

The opening balance at 1 April 2022^r 2021-22 has been restated to incorporate an accruals basis. However, this restatement has not been fully disclosed. Furthermore, the comparative accounts have not been restated to an accruals basis.

We recommend that where prior year comparative accounts are restated, this is applied to all accounts entries and indicated by recording 'Restated' above the accounts.

Annual Governance Statement – negative responses

I draw attention to the negative responses provided by the Council in its Annual Governance Statement.

The Annual Governance Statement sets out the minimum standards of good governance expected of the Council.

We recommend that the Council addresses these issues in order to ensure that it can provide positive responses in future years.

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: 24/06/2026

Auditor General's report and audit opinion

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Audit opinion: Unqualified

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Other matters and recommendations

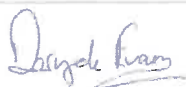
I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the Council:

Internal transfers between accounts

The Council's Financial Regulations stipulate that internal transfers between accounts over £20,000 must be approved by the Council. We noted three transfers that did not appear to be approved.

We recommend that the Council reviews its Financial Regulations to ensure that they are fit for purpose and meet the Council's needs and that arrangements are made to monitor and ensure compliance with the established procedures..

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: 24/06/2026

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 **Magor with Undy 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: 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;
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- 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.

Negative responses in the AGS

I draw attention to the negative responses provided by the Council in its Annual Governance Statement. The Annual Governance Statement sets out the minimum standards of good governance expected of the Council.

We recommend that the Council addresses these issues in order to ensure that it can provide positive responses in future years.

Register of members' interests

The Council does publish a register of members' interests as required by section 81 of the Local Government Act 2000, however this does not appear to have been updated since 2020-21.

We recommend the Council keep its published register of members' interests up to date.

No remittance advice for a non-material receipt

Four items comprising Line 3 Total other receipts were tested during the course of the audit. Of these four, one receipt of grant income was supported by a grant letter but no remittance advice or other third-party supporting evidence.

We recommend the Council retain third-party supporting evidence to support remittances of grant income as part of the Council's accounting records.

Approval of civic head / senior allowance payments not minuted

In the year the Council made civic head / deputy civic head payments. The payments are in line with IRPW guidance, however the decision whether to pay civic head allowances does not appear to have been minuted.

We recommend that the Council minute its decision whether to pay civil head payments, along with other member allowances.

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.

The Council did not provide any information in relation to capital projects. Details about any future capital projects the Council intends to undertake were requested as part of the 2024-25 Governance theme, along with the Council's training plan.

We also did not receive contracts of employment with the initial audit submission.

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: 24/06/2026
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