

Reference: IR912

Date issued: 3 May 2024

Audit of LAs Town & Community Councils

I am writing in response to your request for information dated 25 March 2024. Thank you for your patience. Separate data sources had to be linked to conduct the analysis requested, which has taken longer than was previously envisaged. For ease of reference, I have reproduced your questions below and set out our corresponding responses.

1. **Number of Local Authorities in Wales who have received an Audit Completion Certificate in respect of the Financial Statements for the Year ended 31 March 2023 by 31 March 2024.**
15 out of 22 unitary authorities.
2. **Number of Local Authorities who have received a "clean" Audit Report on their Financial Statements to 31 March 2023, by 31 March 2024.**
15 out of 22 unitary authorities.
3. **Number of Town and Community Councils in Wales who have received an Audit Completion Certificate in respect of their Financial Statements for the Year ended 31 March 2023 by 31 March 2024.**
There is only one TCC above £2.5m. That was an unqualified opinion. The data below is for councils below £2.5m:

Opinion	2022-23 Audit Completed					
	Income and expenditure (£)					
	0-49,999	50,000-99,999	100,000-149,999	150,000-199,999	>200,000	Total
Qualified	44	7	3	4	3	61
Qualified with other matters	55	12	3	3	5	78
Unqualified	88	26	13	8	34	169
Unqualified with other matters	60	13	4	2	10	89
Total	247	58	23	17	52	397

- 4. Number of Town and Community Council in Wales that have received a "clean" Audit Report on their Financial Statements to 31 March 2023, by 31 March 2024.**
See table above.
- 5. Perhaps it would be possible, for points 3 and 4 to separate the response by the three tiers of size of Town and Community Councils in Wales.**
See question 3 above.
- 6. Please could you confirm the number of Town and Community Councils with Income and Expenditure over £200,000 that were subject to a tri-ennial "in depth" audit for the 2022-2023 Financial Year, and how many of these Councils have received a "clean" Audit Report?**
30 Town and Community Councils with Income and Expenditure over £200,000 were subject to a triennial in depth audit for the 2022-2023 Financial Year. 8 of these have been completed, of which 2 are Unqualified, 4 are Unqualified with other matters, and 2 are Qualified with other matters.

If you have any queries, or questions about my handling of your request, please do not hesitate to contact me.

Yours sincerely,

Information Officer