

**GOVERNANCE & AUDIT COMMITTEE**  
**27<sup>TH</sup> OCTOBER 2023**

**CARMARTHENSHIRE COUNTY COUNCIL AUDIT OF FINANCIAL  
STATEMENTS REPORT**

**Recommendations / key decisions required:**

To receive the Audit Wales Audit of Financial Statements report for Carmarthenshire County Council for 2022/23.

**Reasons:**

The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view of the position of Carmarthenshire County Council at 31<sup>st</sup> March 2023.

**Cabinet Decision Required:** No

**Council Decision Required:** No

**CABINET MEMBER PORTFOLIO HOLDER:**

Cllr. Alun Lenny (Resources)

Directorate:  
Corporate Services

Name of Director:  
Chris Moore

Report Author:  
Chris Moore

Designations:

Director of Corporate Services

Tel No. 01267 224120

Email Address:

[CMoore@carmarthenshire.gov.uk](mailto:CMoore@carmarthenshire.gov.uk)

**EXECUTIVE SUMMARY**  
**GOVERNANCE & AUDIT COMMITTEE**  
**27<sup>TH</sup> OCTOBER 2023**

**CARMARTHENSHIRE COUNTY COUNCIL AUDIT OF FINANCIAL STATEMENTS REPORT**

The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view of the position of Carmarthenshire County Council at 31<sup>st</sup> March 2023. This report summarises the findings from the audit undertaken.

**DETAILED REPORT ATTACHED?**

**YES**

**IMPLICATIONS**

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: **C Moore**

Director of Corporate Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
<b>None</b>	<b>Yes</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>	<b>None</b>

**Legal**

Compliance with the Accounts and Audit (Wales) Regulations 2014 (as amended 2018)

## CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: C Moore

Director of Corporate Services

1. Scrutiny Committee request for pre-determination

N/A

If yes include the following information: -

Scrutiny Committee

Date the report was considered:

Scrutiny Committee Outcome/Recommendations:

2. Local Member(s): N/A

3. Community / Town Council: N/A

4. Relevant Partners: N/A

5. Staff Side Representatives and other Organisations: N/A

**CABINET MEMBER PORTFOLIO  
HOLDER(S) AWARE/CONSULTED**  
NO

Include any observations here

**Section 100D Local Government Act, 1972 – Access to Information**

List of Background Papers used in the preparation of this report:

**THESE ARE DETAILED BELOW**

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Accounts and Audit (Wales) Regulations 2014 (as amended 2018)		Corporate Services Department, County Hall, Carmarthen
Code of Practice on Local Authority Accounting 2022/23		Corporate Services Department, County Hall, Carmarthen