

Ceredigion County Council – Annual Audit Summary 2025

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Contents

| | |
|----------------------------|----|
| Contents | 2 |
| Introduction | 4 |
| Your audit at a glance | 5 |
| Audit of accounts findings | 7 |
| Performance audit findings | 9 |
| Audit quality | 11 |
| Further information | 12 |

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Introduction



Adrian Crompton

Auditor General for
Wales

I am pleased to share my Annual Audit Summary for Ceredigion County Council. It summarises the main findings from my 2025 audit work undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004 and the Well-Being of Future Generations (Wales) Act 2015.

I provided an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My audit team has also assessed whether the Council has made proper arrangements for securing economy, efficiency and effectiveness

in its use of resources, and has acted in line with the sustainable development principle. In doing so, my audit team has reviewed corporate risk management arrangements and undertaken an audit of the Council's cyber security arrangements. As set out in my audit plan, these reviews have been carried out in line with the [International Organisation of Supreme Audit Institutions \(INTOSAI\) standards](#).

The detailed audit findings for each of my reviews are set out in the respective reports which my audit team have presented throughout the year. The performance audit reports are available on the [Audit Wales website](#) and further links are available in the summary.

The Annual Audit Summary should be shared with the Governance and Audit Committee. I will then make the summary available to the public on the [Audit Wales website](#).

I would like to extend my gratitude to the Council's officers for their help and cooperation throughout my audit.

Your audit at a glance



I received the draft accounts after the statutory deadline of 30 June 2025 on 26 July 2025. The quality of the draft accounts and working papers was generally good.



I issued an unqualified opinion on the accounts after the statutory deadline of 31 October 2025 on 1 December 2025. There were no uncorrected misstatements in the accounts. There was one significant issue to report.



My performance audit work found that the Council has strengthened its risk management arrangements, but some areas could be improved to support the delivery of its strategic objectives. We also reported our findings to the Council on its arrangements for cyber security. Due to the nature of the topic, our report was considered by the Council's Governance and Audit Committee in private, and the report is not published on our website.



My audit team made several recommendations to the Council aimed at improving the Council's risk management arrangements and further strengthening cyber security.



My audit team has substantially completed the audit work as set out in my Audit Plan 2024, dated May 2024.

Audit of accounts findings

Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation's financial performance and set out its net assets/reserves, total comprehensive income and expenditure, and cash flows. My annual audit of those accounts provides an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My responsibilities in auditing the accounts are described in my [Statement of Responsibilities](#) publications, which are available on the [Audit Wales website](#).

The draft accounts were presented for audit on 16 July 2025. This was after the deadline of 30 June 2025 set by the Welsh Government. The quality of the draft accounts presented for audit was generally good.

My audit opinion

I must report issues arising from my work to those charged with governance for consideration before I issue my audit opinion on the accounts. I reported these issues within my Audit of Accounts Report to the Governance and Audit Committee and Full Council on 27 November 2025.

Accuracy of preparation

A number of changes were made to the draft accounts arising from my audit work.

There were no uncorrected misstatements. I reported one significant issue with one recommendation regarding the valuation of the Council's assets.

I found that the Council's arrangements to monitor the delivery of their asset valuations via an external contract could be significantly improved. The delivery issues experienced in year led to the delay in the preparation of the financial statements and contributed to a material misstatement in the draft accounts.

I recommended that the Council review their arrangements for managing the delivery and quality assuring the output of the external valuer to enable

the draft accounts to be produced accurately and on time. Progress against this recommendation will be monitored during next year's audit.

My work did not identify any material weaknesses in internal controls (as relevant to my audit), and I made no recommendations.

The Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements and with my knowledge of the Council.

I concluded that the Council's accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them.

Audit completion

I issued the certificate confirming that the audit of accounts for 2024-25 was completed on 1 December 2025.

Other accounts work still underway

In addition to my responsibilities for auditing the Council's accounts, I also have responsibility for the certification of a number of grant claims and returns.

The work completed to date has not identified any significant issues.

At the time of reporting, my audit team were still undertaking some grants work at the Council. This work is due to be completed by 27 February 2026.

Performance audit findings

Commissioning arrangements

My team looked at the Council's arrangements for commissioning, applying value for money considerations, and the sustainable development principle.

I found that the Council has some key parts of corporate commissioning arrangements in place to help it secure value for money, but they are not always applied in practice. The Council is working to address this.

I made two recommendations focused on developing an options appraisal process to support decision making on commissioned services and strengthening arrangements to evaluate their value for money.

Review of corporate risk management arrangements

My team looked at whether the Council's corporate risk management arrangements support the delivery of its strategic objectives.

I found that the Council has strengthened its risk management arrangements, but some areas could be improved to support the delivery of its strategic objectives.

I made four recommendations aimed at improving the Council's risk management arrangements. These cover risk identification, management, monitoring and reporting, as well as the Council's evaluation of its arrangements.

Audit of cyber security arrangements

My team looked at the Council's cyber security and resilience arrangements.

Due to the nature of the topic, our report was considered by the Council's Governance and Audit Committee in private, and the report is not published on our website.

Performance audit work underway

At the time of reporting, the following reviews from the 2025 Audit Plan are underway at the Council:

- Thematic review – recruitment and retention challenges
- Local review – counter fraud (draft report issued to the Council February 2026)
- Local review – decision making arrangements.

Audit quality

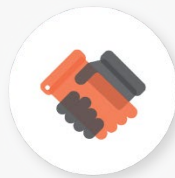
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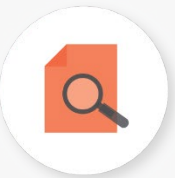
Our People

- Selection of right team
- Use of specialists
- Supervisions and review



Arrangements for achieving audit quality Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
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