Archwilio Cymru
Audit Wales

Rhondda Cynon Taf County Borough Council – Annual Audit Summary 2025

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

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 Rhondda Cynon Taf County Borough Council (the 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 the setting of the Council's Well-being objectives and commissioning services 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 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 in line with the statutory deadline of 30 June 2025. The quality of the draft accounts and working papers was good.

I issued an unqualified opinion on the accounts on 23 October 2025 before the statutory deadline of 30 October 2025. There remained one uncorrected misstatement in the accounts but there were no significant issues to report.

My performance audit work found that the Council applied the sustainable development principle when setting its objectives and has a generally clear approach to commissioning. However, my team found that the Council should improve how it monitors longer term outcomes and assesses value for money.

My audit team made several recommendations to the Council which included making more use of the Council's and partners' data and taking opportunities to engage with partners. Recommendations also focused on strengthening evaluating progress and value for money, and sharing learning.

There is still some work outstanding from my Audit Plan dated April 2025. My team expects to complete this work by June 2026.

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 30 June 2025, being the deadline 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 Council on 22 October 2025.

Accuracy of preparation

A number of changes were made to the draft accounts arising from my audit work which were reported within the Audit of Accounts Report.

There remained one uncorrected misstatement in the accounts totalling £1.858m. This misstatement was in relation to the revaluation of a number of assets by an external valuer which had been based on an incorrect floor area.

There were no other significant issues to report.

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 23 October 2025.

Other accounts work

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 to certify these claims is now complete and has not identified any significant issues.

Performance audit findings

Setting of Well-being Objectives

My team looked at whether the Council has acted in accordance with the sustainable development principle when setting its well-being objectives for 2024 - 2030. This included reviewing the planning process for setting objectives and arrangements for monitoring delivery.

I found that the Council has applied the sustainable development principle when setting its well-being objectives and has considered how they will be resourced over the medium term, but there is scope to improve monitoring of longer term outcomes.

I made two recommendations focused on evaluating overall progress, and improving data and alignment between the objectives.

Commissioning arrangements

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

I found that the Council has a generally clear and appropriate approach to commissioning, but there are weaknesses in its arrangements to ensure that value for money is consistently being achieved.

I made three recommendations focused on improving options appraisal, stakeholder analysis and engagement, evaluating value for money and monitoring compliance.

Performance audit work still underway

At the time of reporting, the following reviews from the 2025 Audit Plan were ongoing at the Council:

- Cyber security
- Housing adaptations
- Thematic review – recruitment and retention

Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

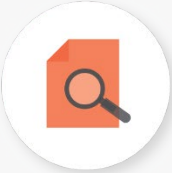
We use three lines of assurance to show how we achieve this. We have set up an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our Audit Quality Report 2024.

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
- Peer review
- Audit Quality Committee
- External monitoring

Further information

Audit Wales has a range of other information to support the scrutiny of Welsh public bodies and to continue to improve the services provided to the people of Wales.

Visit our website to find:

Our publications which cover our audit work at public bodies.

Information on our upcoming work and forward work programme for performance audit.

Data tools to help you better understand public spending trends.

Details of our Good Practice work and events including the sharing of emerging practice and insights from our audit work.

Our newsletter which provides you with regular updates on our public service audit work, good practice, and events.

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