## Annex 5: Publication of audited accounts

The Council must publish its audited accounts by 30 September 2025. These must be published on the Council’s website alongside the Annual Governance Statement **and** the Auditor General’s audit opinion and report – even if the opinion is qualified.

We will endeavour to send your audited annual returns by 30 September. However, if you have not heard from us by 28 September, you should publish the notice below:

### Example notice to be published where the audit has not been completed by 30 September 2025

### Publication of audited accounts for the year ended 31 March 2025

Regulation 15(5) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that by 30 September 2025 Brynmawr Town Council publish its accounting statements for the year ended 31 March 2025 together with any certificate, opinion, or report issued, given or made by the Auditor General.

However, the Auditor General has not yet issued his audit opinion and report and therefore the accounts are published before the conclusion of the audit. The annual return will be published along with the Auditor General’s report and opinion when the audit is completed.