



AGENDA

For the quarterly meeting of the Association to be held on
Friday 23rd January 2026 at 10.30am
by Zoom

1. Welcome by the chair

To receive a welcome from the chair.

2. Record of attendance

To record attendance.

3. Declarations of interest

To record any declarations of interest.

4. Minutes of the last meeting

To consider and approve the minutes of the last meeting held in October 2025. See attached.

5. Visiting representative from the Senedd regarding North Wales

To receive a visiting speaker from the Trunk Road Agency for North Wales via Zoom.

6. Actions since the last meeting

To consider the actions taken since the last quarterly meeting as set out below:

No	Actions	Status
1	Complete draft minutes, circulate and post on website	Completed
2	Members to offer presentations to the local councils near to them and/or have left recently.	Update at this meeting
3	A draft heading for presentations to be circulate.	Completed
4	Arrange for a Welsh Government official or minister to visit the Association regarding road matters.	Being arranged
5	Complete Holyhead ferry/train surveys.	Completed
6	Circulate adopted rail survey report.	Completed
7	Arrange for meeting with Stena Line, TFW and Avanti regarding Holyhead ferry/rail information.	Under way
8	Send shopping centre report out with free parking added as an issue.	Completed
9	Letter to Welsh Government on Tourism Tax.	Completed
10	Prepare a press release for circulation.	Completed

7. Finance and governance

To consider the following:

7.1 Financial report

To receive a financial report.

7.2 Membership

To receive an update on membership.

7.3 Audits

To review what has been going wrong with audits with so many returning qualified and even notices in the public interest.

See appendix A.

8. Cambrian and North Wales Coast rail meeting

To receive a report on Rail Meeting held on 9th January 2025 in Shrewsbury

To consider membership of future meetings of these groups.

9. Section 6 Biodiversity Duty Reporting

To receive an update on this new reporting requirement from this year and how it may affect your audit.

9. Current legislation

9.1 Police and Crime Commissioners

To note that the role of the Police and Commissions role is to end in 2028 (date next elections).

9.2 Fire and ambulance service

A report on governance.

9.2 Martyn's Law

To note the introduction of Martyn's Law and what it means for you.

10. Any other relevant businesses

To discuss any relevant business notified to the Chair or the Secretary prior to the start of the meeting.

11. Date of the next meeting.

To note the date of the next meeting and to confirm a venue.

Exhibit 2: Qualified audit opinions 2022-23

Income/expenditure	Number of councils	Audits completed	Qualified Opinions	Qualified opinions % of completed audits	Full audits completed	Qualified Opinions Full audits	Qualified Opinions % of full audits
Less than £10,000	209	191	104	54%	62	37	60%
£10,001 - £20,000	142	125	72	58%	37	23	62%
£20,001 - £50,000	155	146	58	40%	48	21	44%
£50,001 - £100,000	81	77	35	45%	26	16	62%
£100,001 - £200,000	67	63	36	57%	19	15	79%
More than £200,000	83	79	32	41%	24	13	54%
Total	737	681	337	49%	216	125	58%

Source: Audit Wales analysis of 2022-23 audit outcomes. These include councils where the audit work has been completed but are to be reviewed prior to certification. The proposed draft opinions are subject to review before issue to councils.