

## **Audit Notice – Central South Consortium Joint Education Service**

Regulation 10(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that the Responsible Financial Officer of Rhondda Cynon Taf CBC sign and date the statement of accounts, and certify that it presents a true and fair view of the financial position of the body at the end of the year to which it relates and of that body's income and expenditure for that year. The Regulations required that this be completed by 31 May 2025.

Regulation 10(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that following the certification by the Responsible Financial Officer and Chair of the Joint Committee, referred to above, the Central South Consortium Joint Education Service Joint Committee approve and publish the audited statement of accounts. The regulations required that this be completed by 31 July 2025.

Welsh Government has set out its expectation regarding an extended timescale for the preparation and publication of statutory financial accounts for the 2024/25 financial year. In line with this, Rhondda Cynon Taf CBC, as the host authority, has revised its timetable accordingly. Although the audit of the statement of accounts is complete and has been approved by the joint committee on 18 July 2025, due to the accounts being available to local government electors to exercise their rights under S30 and S31 of the Public Audit (Wales) Act 2004 until 1 August 2025, no audit opinion has been provided by 31 July 2025. The statement of accounts that is published is the audited statement of accounts.