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Reference PHISA260

Date 21 September
2016

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Dear Members

Porthcawl Marina Annual Return for the year ended 31 March 2016

The Auditor is responsible for providing an opinion:

- on whether the information contained in the Porthcawl Marina Annual Return for the year ended 31 March 2016 is in accordance with the Auditor General for Wales' requirements; and
- if any matters have come to the Auditor's attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

We received the draft Annual Return for the financial year ended 31 March 2016 in line with the agreed deadline, and have now completed our audit work. We are reporting to you the issues arising from our work.

Audit certificate and opinion

It is our intention to issue an unqualified certificate and report for the year ended 31 March 2016 and there are no matters in respect of the opinion which we wish to draw to your attention.

Qualification issues

There are no qualification issues to report.

Misstatements in the Statement of Accounts

There were no misstatements found in Section 1: the Statement of Accounts.

Other matters not affecting our opinion

There are no other issues outside the scope of our opinion that we wish to draw the attention of Members.

Yours sincerely

A handwritten signature in blue ink, appearing to read "Derwyn Owen". The signature is written in a cursive style with a large initial 'D'.

Engagement Director

Derwyn Owen