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**Reference:** DO17-008

**Date issued:** 12 September 2017

Dear Members

## Porthcawl Harbour Annual Return for the year ended 31 March 2017

The Auditor is responsible for providing an opinion:

- on whether the information contained in the Annual Return is in accordance with proper practices; 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 2017 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 2017 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 the Accounting Statements.

### Other matters not affecting our opinion

We note that the Committee approval and certification section of the unaudited Annual Return did not contain the minute reference and date of meeting at which the return was approved by the Joint Committee as this information was not available at the time of completion of the Annual Return. This has now been included in the audited Annual Return.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Derwyn Owen', written in a cursive style.

Derwyn Owen

Engagement Director