



Item No. 8

Llangyfelach Community Council – 9 July 2020

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Internal Auditor for Financial Year Ending 31 March 2021

1. Introduction

- 1.1 The 'Governance & Accountability for Local Councils in Wales: A Practitioners' Guide 2011' (as amended) publication requires Local Councils to "maintain an adequate and effective system of Internal Audit." Internal audit must look at the accounting records and the system of internal control. It must also comply with proper internal audit practices.

2. Internal Audit

- 2.1 The purpose of internal audit is to review whether the systems of financial and other control are effective. It is essential that the internal audit function is sufficiently independent of the financial controls and procedures of the Council under review.
- 2.2 The person(s) carrying out the internal audit must also be competent to carry out the role in a way that will meet the business needs of each Local Council.
- 2.3 Internal audit is an ongoing function but must report at least annually. Internal audit does not involve the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of the Council's internal controls. The internal audit report should help to improve the Council's operating procedures.
- 2.4 Managing the Council's internal controls should be a day to day function of the staff and management.

3. Internal Auditor

- 3.1 The Community Council appointed Ronald Dolbear as its Internal Auditor for a 3 year term. That term ends when he submits his Internal Audit Report for the Financial Year Ending 31 March 2021.

For Information

Huw Evans
Clerk to Llangyfelach Community Council
30 June 2020