



Item 21

Council – 14 April 2021

Internal Auditors Report for Year Ended 31 March 2022

1. Internal Auditor

- 1.1 The Internal Auditor for Llangyfelach Community Council is Ronald Dolbear.
- 1.2 The Annual Meeting of Council held on 13 May 2021 resolved that he be retained as Internal Auditor with his term ending with his Internal Audit Report for the Financial Year Ending 31 March 2024.

2. Internal Auditors Report

- 2.1 The Internal Auditors Report is attached as **Appendix A** to this report.

Huw Evans
Clerk to Llangyfelach Community Council

Internal Audit Report

To the Members of the Llangyfelach Community Council

I have conducted an internal audit of the financial statements of the Council for the year ended 31st March 2022. Set out below are the areas covered during the audit and any matters arising.

1. Books of account.

I have examined the financial statements generated from the Councils Accounting Software. A 100% sample of entries were vouched to the bank statements. The clerk provided digital copies of all supporting documents.

2. Financial Regulations and VAT

The financial records support the accounts and have been properly authorized by council. The council has received regular finance reports on all income and expenditure and regular bank reconciliations.

3. Risk Assessment.

Council minutes demonstrate that its activities are regularly reviewed, and appropriate consideration is given to risks and benefits of its decisions. The council has appropriate insurance to cover its risks and liabilities arising from its activities.

4. The annual precept processes.

The accounts demonstrate that the council has made satisfactory progress in implementing its Community Support Program. Council reserves have been reduced by some £7,000 which reflects the progress of the initiative.

5. Income and VAT

The accounting software properly records VAT and the appropriate refund has been claimed in respect of 2020/2021.

6. Salaries

The Clerks salary and related HMRC payments were reconciled to the Clerks annual P60.

7. Asset register

The asset register was examined, and I am satisfied that it is current and up to date.

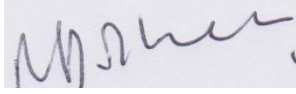
8. Financial reporting.

The council receives regular reports of income and expenditure, and a detailed budget monitoring system is in place.

9. Recommendation.

The council continues to develop spending plans annually in line with the precept to ensure reserves do not become disproportionate to need.

Ronald Dolbear CPFA

A handwritten signature in dark ink, appearing to read 'R. Dolbear', is written on a light-colored rectangular background.

6th April 2022