

## Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2024 of **Reynoldston Community Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

### **Audit opinion: Unqualified**

On the basis of my audit, in my opinion no matters have come to my attention to give cause for concern that, in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislative and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

### **Other matters and recommendations**

I draw the Council's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the Council:

#### **Information required for audit**

We draw attention to the annual audit notice that sets out the information required for the audit. The notice also refers to additional email requests arising during the audit. It is important that the Council provide all information on a timely basis. A request for clarification on elector numbers was not responded to and information on members allowances was not included in the original submission.

We recommend that the Council checks the information pack to be sent for audit to ensure it is complete.

#### **Expenditure incurred under section 137 Local Government Act 1972**

The Council has a power to incur expenditure granted under s137 of the 1972 Act. However, there is a financial limit placed on the exercise of this power. This limit is determined by the number of electors. We asked for confirmation of the number of electors as based on the information we hold, the Council may have slightly exceeded the statutory limit.

We recommend that the Council checks its s137 limit each year to ensure it remains within the statutory limit.

### **Publication of information**

The Democracy and Boundary Commission Cymru etc. Act 2013 and the Local Government and Elections (Wales) Act 2021 require the Council to publish certain information on its website. We noted that the Council does not publish a register of members' interests and its annual governance statements.

We recommend that the Council reviews its publications policy to ensure it fully complies with its statutory obligations.

There are no further matters I wish to draw to the Council's attention.

 <b>Deryck Evans, Audit Manager, Audit Wales</b> <b>For and on behalf of the Auditor General for Wales</b>	<b>Date: 24/03/2025</b>
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## Annual internal audit report to:

Name of body: **Reynoldston Community Council**

The Council's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2024.

The internal audit has been carried out in accordance with the Council's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	√				Books of Accounts checked against bank statements through year
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	√				All expenditure checked against invoices. VAT accounted for and to be reclaimed
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	√				All risks taken into account during Internal Audit and attending of Community Council meetings.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	√				Full budget calculated and agreed by the Community Council in January 2023. Reserves set aside for proposed rebuilding of bus shelter within the closing cash balances.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	√				All expected income received and recorded against bank entries. Unexpected bank interest received.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			√		No Petty Cash accounts maintained
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	√				All PAYE and NI calculated by outsourced Payroll bureau at local accounts approved by the Community Council.
8. Asset and investment registers were complete, accurate, and properly maintained.	√				Fixed Asset Register maintained and updated with new purchases this year. No disposals or impairment required.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	√				All calculated and checked
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	√				All prepared correctly
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.			√		No Trust funds held.

For any risk areas identified by the Council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12.			√		
13.					
14.					

\* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).


\*\* If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council are included in my detailed report to the Council dated 14<sup>th</sup> May 2024] \* Delete if no report prepared.

### Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2022-23 and 2023-24. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Aimee Dyer

Signature of person who carried out the internal audit: 

Date: 14<sup>th</sup> May 2024