

Lyn Llewellyn Internal Audit Service

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The Chairperson
Rogerstone Community Council
Ty-du Community Hall
Welfare Ground
Tregwilym Road
Rogerstone
Newport, NP10 9EQ

15th June 2024

Dear Chairperson

Internal Audit Report for the year ended 31st March 2024

Purpose of the Audit

The purpose of the audit was to review the financial propriety and governance arrangements of the Council in accordance with proper practices as set out in the One Voice Wales/Society of Local Council Clerks' publication "Governance and Accountability for Local Councils in Wales – A Practitioners' Guide" (2019 Edition).

Main Findings

The control objectives tested proved to be satisfactory and as a result there are no matters I need to bring to the attention of your Council on this occasion.

My conclusions are reflected in the internal auditor's report contained in the 2023/24 Annual Return and are based inter alia on tests conducted by me – see schedule attached.

Audit Opinion

Assurance can be expressed in the governance arrangements and the financial statements of Rogerstone Community Council for the financial year 2023/24.

Acknowledgements

I would like to take this opportunity to thank the Clerk, Mr Colin Atyeo, and his staff, for all their help and co-operation during the completion of the internal audit.

I attach my invoice for your kind attention in due course.

Yours sincerely


V L Llewellyn
Internal Auditor

Name of Council: ROGBERSTONE Community Council

Financial Year: 2023/2024

Outline of work undertaken by Internal Audit

1. Proper bookkeeping

Council uses a Zero accounting system.
Cashbook maintained and up to date.
Cashbook arithmetic correct.
Cashbook regularly balanced.

2. Standing Orders and financial regulations adopted and applied

Council formally adopted standing orders and financial regulations.
The Clerk has been appointed Responsible Financial Officer.
Items or services above the de minimus amount have been competitively purchased.

3. Payments Controls

Payments in the cashbook are supported by invoices, authorised and minuted.
VAT on payments have been identified, recorded and reclaimed.
S137 expenditure separately recorded and within statutory limits.

4. Risk Management Arrangements

Review of the minutes does not identify any unusual financial activity.
Minutes record the council carrying out an annual risk assessment.
Insurance cover appropriate and adequate.

5. Budgetary Controls

Council has prepared, via chartered accountants, an annual budget in support of its precept.
Actual expenditure against the budget reported to the council, via chartered accountants.
There are no significant unexplained variances from budget.
Reserves are appropriate.

6. Income Controls

Income is properly recorded and promptly banked.
The precept recorded agrees with the total of the instalments paid directly into the Council's bank account by the County Council.
Security controls over cash and near-cash is adequate and effective.

7. Petty Cash Procedures

Not applicable.

8. Payroll Controls

Payroll function outsourced to a company of chartered accountants.
All employees have contracts of employment with clear terms and conditions.
Salaries paid agree with those approved by the council.
Other payments to employees are reasonable and approved by the council.
PAYE/NIC has been properly operated by the council as an employer.

9. Assets Controls

The council maintains a register of all material assets owned or in its care.
The assets register is up to date.

10. Bank Reconciliation

Bank reconciliation prepared for each account.
Bank reconciliation carried out regularly and in a timely fashion.
There are no unexplained balancing entries in any reconciliation.
Value of any investments held summarised on the reconciliation.

11. Year-end procedures

Year- end accounts prepared by a company of chartered accounts
The accounts are prepared on the correct accounting basis -Income and
Expenditure.
Accounts agreed with cashbook.
There is an audit trail from underlying financial records to the accounts.

Signed –



V L Llewellyn

Internal Auditor

Date: 16th June 2024

Lyn Llewellyn Internal Audit Service

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I n v o i c e

16th June 2024

Dr to:

Rogerstone Community Council
c/o Ty-du Community Hall
Welfare Ground
Tregwilym Road
Rogerstone
Newport
NP10 9EQ

To my fees in relation to internal audit work carried out for the Council in respect of the financial year ended 31st March 2024.

Total Amount Payable £638.60.

With Compliments

**My Bank Account details -
Barclays
Account : Mr V L Llewellyn
No: 10613207
Sort Code: 20-18-54**