

## *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

1<sup>st</sup> June 2025

Dear Chairperson

### **Internal Audit Report for the year ended 31<sup>st</sup> March 2025**

#### **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 2024/25 Annual Return and are based inter alia on tests conducted by me – see schedule attached of work undertaken.

#### **Audit Opinion**

Assurance can be expressed in the governance arrangements and the financial statements of Rogerstone Community Council for the financial year 2024/25.

#### **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: ROGERSTONE Community Council**

**Financial Year: 2024/25**

**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.  
Trial Balance completed as at 31<sup>st</sup> March 2025

**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 accountants  
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: 1<sup>st</sup> June 2025