

LLANTWIT FARDRE COMMUNITY COUNCIL
CYNGOR CYMUNED LLANILLTUD FAERDREF



COUNCIL MEETING

27TH NOVEMBER, 2023

REPORT OF THE CLERK AND EXECUTIVE OFFICER

1. INTERIM INTERNAL AUDIT REPORT

- 1.1 As Members are aware it is good practice to have two internal audit visits in a year, in order that issues that are highlighted in the initial report (recommended six months after the financial year) can then be addressed prior to the end of year audits.
- 1.2 At the Council Meeting held on the 26th November, 2019, Members approved the action taken in appointing the same Internal Auditor, Mr.J.Morgan, to carry out an interim review and the annual internal audit of the financial management and record keeping for this Council, in support of the Local Councils in Wales Annual Return.
- 1.3 The appointment of Mr.J.Morgan and the approval of two internal audit visits in a year have been duly confirmed at the Annual Meetings of the Council since May, 2020.
- 1.4 An Interim Internal Audit for this Community Council was carried out by Mr.J.Morgan on Friday, 3rd November, 2023 and his findings are attached.
- 1.5 There are no issues to be drawn to the attention of Members, other than the review of the Council's Financial Regulations, which as agreed at the Council meeting held on the 25th September, 2023 (Minute No.66(2) refers) that these would be reviewed at a future meeting following the necessary amendments by the Clerk and the Responsible Finance Officer.
- 1.6 The other issue that was raised was the same concern as expressed by the Auditor in November of last year in respect of the VAT submission. The submission of the VAT to HMRC is a facility that is actioned by Rialtas and the necessary records can be accessed. Therefore, this is not an issue that raises any concerns for the Clerk or the Responsible Finance Officer.

- 1.7 As Members will see from the attached report, there are no qualifying items and therefore the Council is on track for an unqualified final audit.
- 1.8 Unfortunately, this is the last internal audit to be carried out by Mr. Jason Morgan due to his workload and the Council will need to appoint another Auditor to carry out the end of year audit for the 2023/24 financial year and for future audits.
- 1.9 For the information of Members, at the time of writing the report, the Council had not received the completed report of the External Auditor in respect of the Returned Annual Report for the 2022/23 financial year.

2. RECOMMENDATIONS

- 2.1 To note the contents of the Interim Internal Audit report;
- 2.2 To seek to appoint an Auditor to carry out the end of year audit for the financial year 2023/24 and future audits in the absence of Mr. Morgan;
- 2.3 to note that the completed report of the External Auditor in respect of the Returned Annual Report for the 2021/22 financial year had not been received.