

LLANTWIT FARDRE COMMUNITY COUNCIL
CYNGOR CYMUNED LLANILLTUD FAERDREF



COUNCIL MEETING

28TH NOVEMBER, 2022

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 Monday, 7th November, 2022 and his findings are attached.
- 1.5 Members attention is drawn to the following recommendations of the Auditor:-

- Risk Assessment – A recommendation is that the Council manage risk through a Risk Register.

Response of the Clerk – A Risk Register will be introduced similar to that illustrated in the report of the Auditor.

- Responsibilities under Data Protection Legislation – No record or register of processing activities currently exists.

Response of the Clerk – In accordance with Section 21(f) of the Council's Standing Orders a Register will be introduced to record data processing activities to ensure compliance with statutory requirements and data protection legislation.

- VAT

Response of the Clerk – A screen print of the HMRC submission with the VAT report will be provided for future submissions.

- 1.6 As Members will see from the attached report, out of the three recommendations, only one is a qualifying item.
- 1.7 In conclusion, the Council is on track for an unqualified final audit.
- 1.8 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 2021/22 financial year.

2. RECOMMENDATIONS

- 2.1 To note the contents of the Interim Internal Audit report and the action to be taken by the Clerk in addressing the recommendations within the Report;
- 2.2 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.