Llantrisant Community Council

www.llantrisant-cc.gov.wales

Year-end
Internal Audit Report
2025-26 financial year

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Working the Greener Way - Online

WGW

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1. The role of Internal audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (Wales & England) Regulations 2015, which states that a relevant body must:

'Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector and internal auditing standards and guidance'.

The standards for 'proper practices' in relation to internal audit are laid down in the Public Sector Internal Audit Standards April 2017 [the Standards].

The role of internal audit is best summarised through its definition within the Standards, as an:

'Independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.'

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the Council's objectives.

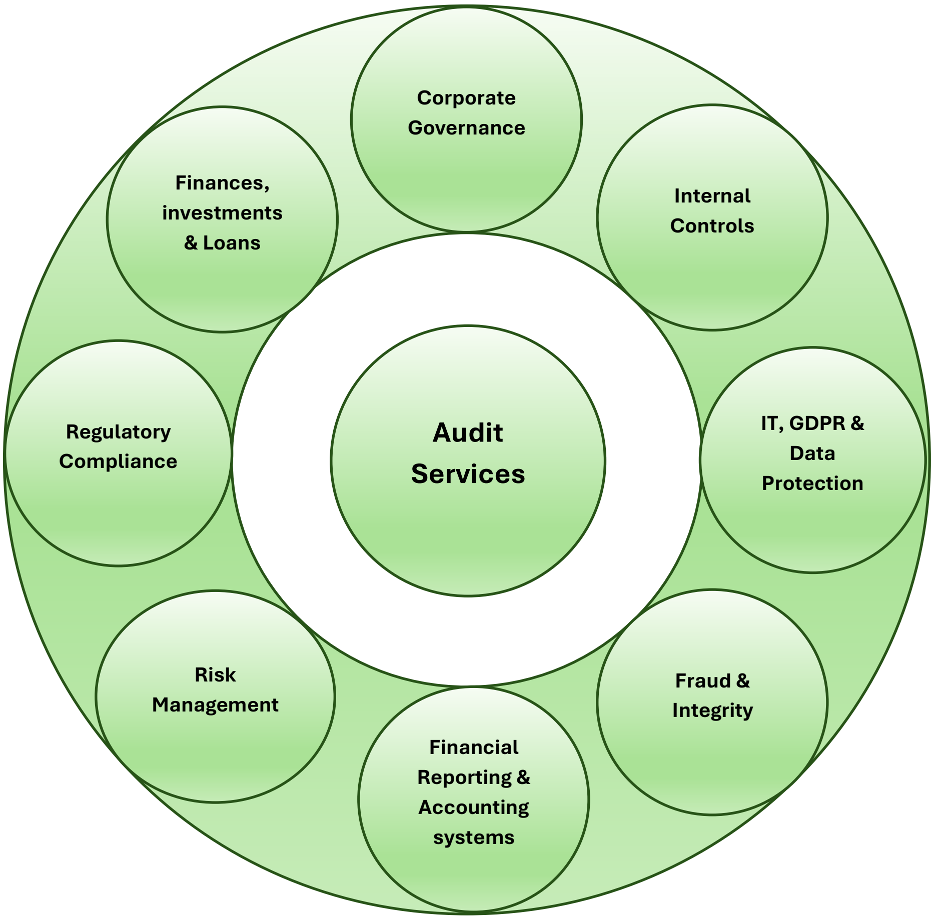
2. Internal audit approach

The risks inherent in the Council's internal control methods

To enable effective outcomes, our internal audit approach provides a combination of assurance review and consulting activities. Assurance reviews involve assessing how well systems and processes are designed and working, with consulting activities available to improve those systems and processes where necessary.

A full range of internal audit assurance reviews are performed in forming the year-end opinion with the approach to each area of review determined by:

- The level of assurance required to meet statutory requirements;
- The Council's short, medium, and long term objectives;
- The level of confidence in the policies and procedures; and,
- The risks inherent in the Council's internal control methods.

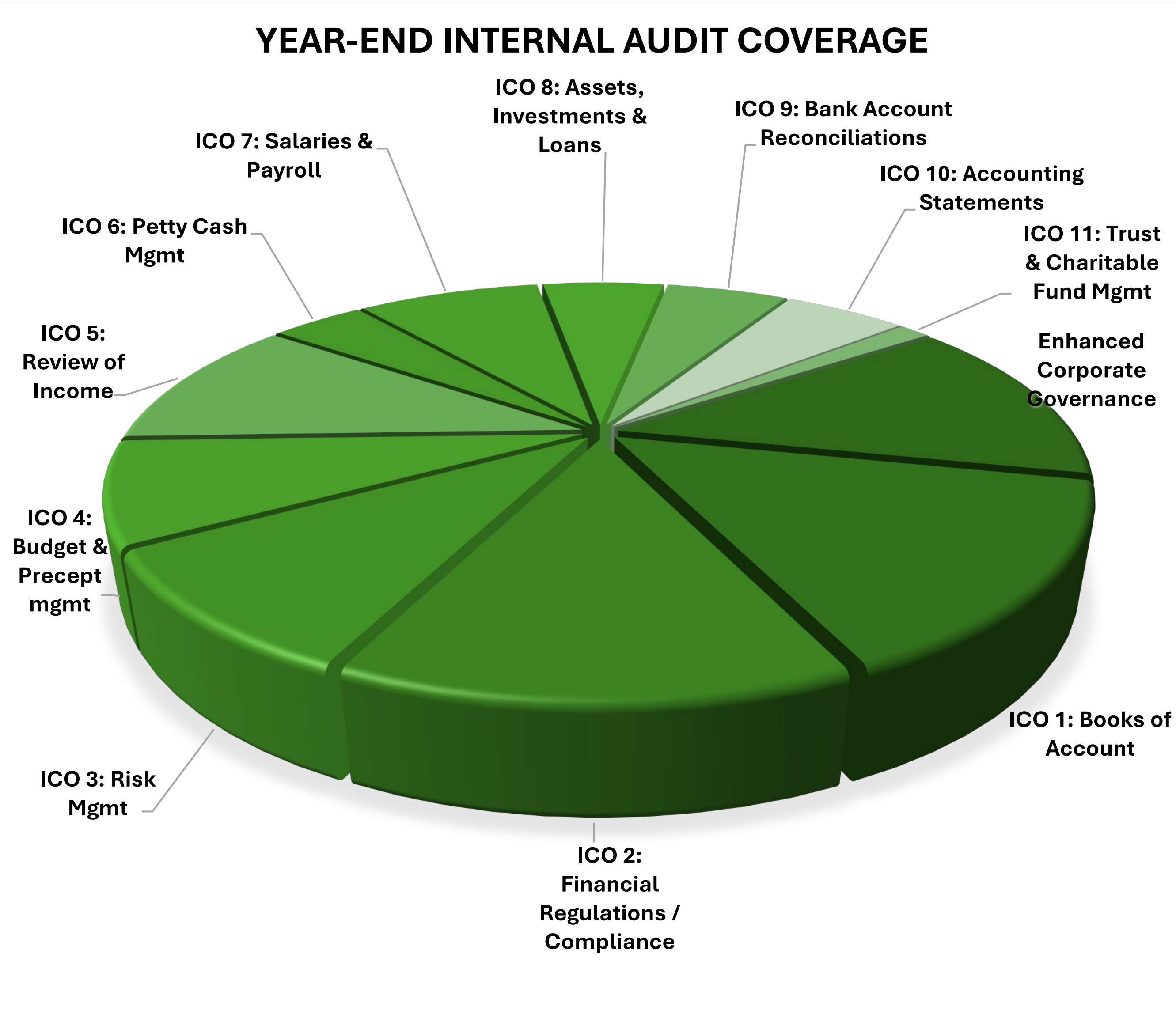


3. Internal audit coverage

The annual Internal Audit plan was prepared to take account of the unique characteristics and relative risks of Llantrisant Community Council's activities and to support the preparation of the Annual Governance Statement and the Annual Statement of Accounts contained within the Annual Return.

Assurance reviews in eleven areas have been planned and performed to obtain sufficient information and explanation considered necessary to give reasonable assurance that the Council's Internal Controls systems are functioning effectively. The Internal Audit plan for the 2025-26 financial year was approved in consultation with the Council's Clerk and the Responsible Finance Officer (RFO), and was informed by our own assessment of risk and materiality. The plan will be modified in future years, in consultation with the Clerk and RFO to ensure it is aligned to the objectives of, and key risks facing, the Council.

WGW online has provided assurance across twelve areas of review, which correspond to the eleven Internal Control objectives contained within the Annual Return: Annual Internal Audit Report, and an enhanced review of Corporate Governance during the 2025-26 financial year to the 31st of March 2026.



4. Internal Audit opinion

The Practice Manager of WGW online is responsible for the delivery of an interim and annual Internal Audit opinion and report that may be used by the Council to inform its Governance and Accounting statements in the Annual Return. The year-end opinion, based on our review conducted remotely, with the assistance of the Clerk and the RFO, onsite on the 21st of May 2026, examined the overall adequacy and effectiveness of the organisation's framework of governance, risk management and Internal Controls.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance may be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

- The year-end and interim audit work & reporting completed at our offices;
- The results of the follow up discussions conducted with the Clerk & RFO;
- The responses of the Council to prior year's internal audit report;
- The quality and performance of the Council's administrative function and the extent of compliance with the Standards defined in the Smaller Authority Proper Practices Panel (SAPPP) 2025, Practitioner's Guide; and,
- The proportion of Llantrisant Community Council's audit requirement that has been covered during the year-end review.

Internal audit opinion

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of Llantrisant Community Council's Internal Control Ecosystem.

In my opinion, Llantrisant Community Council's framework of governance, risk management and management control has 'Substantial Assurance' with internal controls working in practice.

Where weaknesses have been identified and/or Best Practice recommendations for improvement made, these are recorded in Section 9: 'FY2025-26 Internal Audit Action Plan' of this Internal Audit Report.

5. Council profile

Council name:	Llantrisant Community Council
Address:	Parish Office, Llys y Cwm, Gwaunmiskin Road, Beddau, Pontypridd, CF38 2AU
Unitary authority:	Rhondda Cynon Taff Borough Council, Council Offices, Bronwydd, Porth CF39 9DL
Proper officer:	Mr Geraint Edwards Hopkins
Responsible Finance Officer:	Mrs Alison Marie Jenkins
General Power of Competence:	Ineligible: The Council fails one of the three criteria for eligibility: 1) The Clerk and the RFO does hold a qualifying sector-specific qualification such as CiLCA. This has not impacted the council's operations.
Members:	Fourteen seats
Elected Members:	Twelve elected members
Co-opted Members:	Two Coopted Members
Chairperson:	Councillor Mr Ron Hunt
Vice-chairperson:	Councillor Mr David Brown
Members Register:	A physical Members Register is maintained in the Council's office. A Hyperlink to the 2025-26 Member's Register is available from the Councillors profile page on the Council's official website
Size of Electorate:	10,903 (Ten thousand nine hundred and three) 31.03.25
Current Precept:	£366,100 for the 2025-26 financial year
External Auditor's Report:	The 2024-25 financial year Audit Wales opinion was rendered as 'Unqualified' on the 02nd of December 2025.
Official Website:	The Council maintains a free to access website on a secure server, published at: https://www.llantrisant-cc.gov.wales

6. Corporate governance

The objective in this area of review is to ensure that the Council has robust corporate governance arrangements in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. To meet the above objectives, we have:

- Noted that the Standing Orders and Financial Regulations were last Readopted and Readopted unamended at the Annual Meeting of the Community Council on the 13h of May 2025, under Minute reference 7i and 7ii respectively;
- Concluded our review of the minutes of Full Council and its Standing Committee meetings (excluding Planning) for the full year ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist, noting that the Council's Agenda, Minutes and supporting documentation remain of a consistently exemplary quality;
- Noted that the Council has adopted the Terms of Reference for its Standing Committees and informal working parties;
- Noted that the Council currently maintains a full Risk Management Policy with reasonable and proportionate Risk Assessments in place for the main Health & Safety and Business requirements of the Council, its Halls and Recreation areas. The Council's Risk Assessments were last Reviewed and Adopted at Annual Meeting of the Community Council on the 13th of May 2025 under Minute reference 13;
- We note that the Council Members' Registers of Interests have been updated. These are available in the Council's offices. Hyperlinks to each Member's Register entry are now published on the Council's official website at the base of each Members profile as required;
- Noted that the Council continues to make Grants and Community Contributions to local organisations using appropriate Powers, including LGA 1972 s.137 ('the Power of last resort');
- Noted that the Council is currently ineligible to adopt the General Power of Competence as the Clerk is not CiLCA qualified. It should be noted that the inability to adopt the General Power of Competence has not impacted the Council's operations in any way;
- Noted that the Council published the Notice of the Exercise of Elector's Rights as required;
- Noted that the Council maintains a website published on a secure website at https://www.llantrisant-cc.gov.wales which is compliant with current Accessibility Legislation, and upon which the Council's Minutes Agenda, Policies Procedures and other useful information may be found. The Minutes and Agenda packs are easily identified and accessed;
- Noted that the Council is registered with the Information Commissioner's Office as a 'Data Registrant', certificate number: ZA139930 with an annual renewal date of the 16th of September;

- Noted that the Council continues, as far as may be reasonably ascertained, to be compliant with the General Data Protection Regulation (GDPR) and has updated its GDPR documentation which was adopted in May 2025; and,
- Noted that the Council maintains robust Internal Controls, in concert with its Health & Safety Risk Policy and Risk Assessments as amended from time to time.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Corporate Governance

Substantial Assurance

7. Annual Independent Internal Audit

Internal control objective '1'

'Appropriate books of account have been properly kept throughout the year.'

The objective in this area of review is to ensure that the accounting records are being maintained accurately and currently, and that no anomalous entries appear in the financial ledgers.

Finance systems

The Council continues to utilise the Rialtas Omega accounting system, considered the leading sector standard software solution for small to medium sized councils, to maintain its financial records.

To meet the above objectives, we have: -

- Checked and verified that the closing balance for the 2024-25 financial year was correctly brought forward as the opening balance of the 2025-26 financial year;
- Ensured that the nominal code structure remains appropriate to facilitate budgetary, income and expenditure analysis and reporting;
- Ensured that the proper segregation of duties is in place with the Administration Assistant being able to load supplier and payment information, but not being able to approve and authorise payments;
- Checked and verified all transactions on all Rialtas Omega cashbooks for the months of April, June, September and December 2025, and March 2026; and,
- Noted that the Council maintains a robust backup procedure with near-real time backups being made to the Microsoft Office 365 OneDrive cloud service. We consider this to be a reasonable and proportionate data security measure. We also note that the Council has reviewed its IT security due to the increase in cyber-attacks and potential internet fraud and already has a confidential policy in place which is not in the public domain for security reasons.

Bank and building society accounts

The Council retains the public funds under its management in three separate bank accounts with two different financial institutions:

- The Council maintains two main bank accounts for its day to day operations with the Unity Trust Bank, a current, and deposit account;
- The Council maintains a Charity Bank Savings Account;
- The Council maintains an investment account with the CCLA Public Sector Deposit Fund (PSDF);
- The current Financial Regulations accord with the Council's current Internal Controls with two authorising persons required to process each payment;
- The Mandates for all the Council's banking and investment accounts are reviewed at least once annually and have sufficient signatories to make enquires, load payments only, and authorise

payments. The Bank Mandates, signatories and electronic payment authorisers were most recently Reviewed, Approved and Adopted at the Annual Meeting of the Community Council on the 13th of May 2025;

- Proper segregation of duties has been assured at all times as the Council has a dedicated Clerk and a Responsible Finance Officer (RFO) who has responsibility for all bookkeeping along with the Administrative Assistant; and,
- The RFO validates all payments prior to entry onto the Rialtas Omega Accounting system.

Investments and Loans

The RFO has Certified that as at the 31st of March 2026 the Council retains no public funds held in other investments and has no loans owed either by it, or to it.

Credit and Debit cards

The Review of Minutes confirms that the Council maintains a Barclay Card credit card account with three credit cards in use, by the Clerk and the RFO with a £1,500 credit limit each, the Grounds Maintenance Manager with a £500 credit limit. The Council has a £3,000 overall credit limit.

The statement is settled in full each month, and all transactions are presented to members in the Meeting of Full Council; subjected to the same scrutiny as all other payments.

Transactions for the Months of April, June, September and December 2025, and March 2026 were checked and verified in full, and all transactions appeared to be appropriate for the council's use.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '1'

Substantial Assurance

Internal control objective '2'

'Financial regulations have been met, payments were supported by invoices, expenditure was approved, and VAT was appropriately accounted for.'

The objective in this area of review is to ensure that Council resources are released in accordance with the Council's adopted Standing Orders, Financial Regulations, budgets and other approved procedures, that payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available, that correct analysis codes have been applied to invoices when processed, and that VAT has been appropriately identified and coded to the control account for periodic recovery.

To meet the above objectives, we have: -

- Noted that the Council has not had any requirement to enter into a formal tender process during the period of the 1st of April 2025 to the 31st of March 2026;
- Checked and verified that all quotations undertaken during the period of the 1st of April 2025 to the 31st of March 2026 were undertaken in compliance with the Council's currently adopted Financial Regulations;
- Noted that no Purchase Order system is in place with significant orders being placed, via email by the Clerk;
- Concluded our payment document testing process for the 2025-26 financial year, to ensure compliance with the Council's currently adopted Financial Regulations and (SAPPP) Practitioners Guide: In total we selected payment sample with the criteria of all non-payroll related payments in excess of £1,000 together with every 20th cashbook transaction irrespective of value for the financial year to 31st of March 2026. During the year-end audit we increased our test sample by a further 28 documents bringing the 2025-26 financial year test sample to 56 payment, totalling £96,368.34 and equating to approximately 30.7% of all non-pay related payments with no matters arising;
- Checked and verified that all payment documents that have been validated by the Clerk and the RFO, and that they had been presented to Members of the Full Council for Scrutiny and Approval. Such approval being recorded in the Council's published Minutes;
- Checked and verified the Council's four quarterly VAT reclaims, noting that the Q4 s.126 VAT reclaim was in the amount of £4,984.22; and,
- We have undertaken a Rialtas Omega Nominal Ledger and Trial Balance data check ensuring the system remained in balance as at the 31st of March 2026 with no matters arising.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '2'

Substantial Assurance

Internal control objective ‘3’

‘The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.’

The objective in this area of review is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature. We also aim to ensure that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

To meet the above objectives, we have: -

- Noted that the Council maintains a well-developed Risk Register which is maintained by the Clerk and the RFO;
- Noted that the Council’s Risk Register continues to be updated annually, with the revised Register being presented to Full Council for Approval during its annual meeting;
- Noted that the Minutes of the Full Council record that the Risk Register was last amended, reviewed and formally readopted its Risk Registers and associated Risk Management policies during the annual meeting of the Community Council under Minute reference 13;
- Noted that the Risk Register remains under continuous review during the Financial Year, with discrete assessments being undertaken for special events etc;
- Examined the Council’s insurance policy to ensure that appropriate cover is in place: Cover is provided by Hiscox Ltd (underwritten by Aviva) under policy number 9658328 with the period of cover running from the 1st of August 2025 until cancelled: Key features include: Employers Liability £10 million, Products & Public Liability £10 million, Officers & Trustees Indemnity £500k, Fraud & Dishonesty £180K, Commercial & Legal Protection £100K, Personal Accident £100k, Crisis Containment £25k, Loss of income £23k and Business Interruption £10k. We consider the level of cover appropriate for the Council’s current needs; and,
- Noted that the Council is not responsible for any playground or recreation area with all local facilities being managed and the responsibility of Rhondda Cynon Taf.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective ‘3’

Substantial Assurance

Internal control objective ‘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.’

The objective in this area of review is to ensure that the Council has determined its annual budget based on sound assumptions of intended spending, that reasonable and proportionate funding is available to meet future spending plans, and that Members are kept aware of actual budgetary performance during the course of the financial year. We also seek to assess the adequacy of retained reserves, be they in respect of specific earmarked funds or the General Fund.

To meet the above objectives, we have:

- Noted that the Review of Minutes confirms that detailed monthly finance reports and the Budget vs. Actual reports are reviewed, in detail, on a quarterly basis;
- Noted that the Council undertook a robust Budget setting and Precept determination process for the 2026-27 financial year. The Budget and Precept were Resolved during the 04th of December 2026 Finance & General Purpose Committee: The Budget in the amount of £395,610.00 was resolved under Minute reference F&GP/25-26/07(vi), the Precept in the amount of £354,695 under Minute reference F&GP/25-26/07(vii) with the shortfall being made up from the General Reserve. The Precept equates to a property charge of £65.00 and represents a 4.8% uplift on the previous financial year;
- The Council maintains ten properly constituted earmarked reserves. The opening balance as at the 1st of April 2025 was £36,896.65 as at the 31st of March 2026 the closing balance stood at £46,282.03 with net in year transfers of £9,385.58;

Year-end position as at the 31st of March 2026

Total Cash at Bank	**£**
CB1 Unity Trust Bank Current Acc	31,961.98
CB2 Unity Trust Bank Reserve Acc	11,300.86
CB3 Petty Cash Acc	46.00
CB4 Barclaycard credit card Acc	0.00
CB5 CCLA Public Sector Deposit Acc	89,660.44
CB6 Charity Bank Savings	11,517.79
TOTAL	**£144,412.07**
Earmarked Reserves	£31,447.15
General Reserve (GR)	**£112,964.92**
Plus Debtors & VAT	10,596.00
Less Creditors	11,077.00
Total Retained General Reserve	**£112,483.92**

Total expenditure FY2025-26	**367,158.00**
Avg monthly spend (AMS)	30,596.50
General Reserve ÷ Average monthly spend.	**3.7 months**

The level of the Council's Retailed General Reserve is approximately 4 months based on the average FY2025-26 monthly expenditure. This sits comfortably within the range of between 3 and 6 months retained General Reserve based on the average prior year monthly expenditure recommended by CiPFA.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '4'

Substantial Assurance

Internal control objective '5'

'Expected income was fully received, based on correct prices. properly recorded and promptly banked; and VAT was appropriately accounted for.'

The objective in this area of review is to ensure that the Council maintains appropriate records to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale. To meet the above objectives, we have: -

Noted that in addition to the Precept the Council receives supplementary income from a relatively limited variety of sources recorded below:

NON PRECEPT INCOME FY2025-26

The objective in this area of review is to ensure that the Council maintains appropriate records are to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale.

To meet the above objectives, we have: -

Noted that the FY2025-26 Precept has been received in full.

Precept FY2025-26

Precept £336,100.00

Noted that in addition to the Precept the Council receives relatively limited variety of sources, including Hall hire, Photocopying fees, Allotment rent, Footpath Agency agreement with RCTBC, VAT reclaims, occasional grants and donations and Bank interest.

- Noted that the Council charges VAT on Caerlan Hall Hire;
- Noted that the Council has no leases in place for any third party;
- Noted that the Council holds no saleable stock; and,
- Noted that the Council demonstrates reasonable and proportionate credit control processes. Regular hirers are invoiced monthly in arrears, whilst one-off hirers are required to submit payment in advance;

Further, we have reviewed the following of the Council's non-Precept income sources:

Hall Hire fees

We have reviewed the Hall Hire bookings process, sales invoices and receipts for the period of the 1st of April to the 31st of March 2026, noting that the Council has at all times has acted in accordance with its own Financial Regulations, collected the monies owed to it and that these monies have been properly recorded in the Rialtas Omega financial system.

Where payments have not been received electronically, all banking has been undertaken within the calendar month, a reasonable time frame due to the limited access to banking facilities:

Hall Hire

Caerlan Hall	£ 8,942.69
Beddau Community Centre	£ 15,132.55
Llys y Cwm	£ 360.41
Allotments	
Penygawsi Allotments	£ 51.00
Brynteg Allotments	£ 83.00
Tynant Allotments	£ 78.00
Pencoedcae Allotments	£ 94.00
Photocopying	
Photocopying charges	£ 195.67
Footpath Agency	
Footpath Agency	£ 834.90
Bank Interest	
Interest received	£ 4,750.09

We have agreed the Council's total income for the 2025-26 financial year in the amount of £366,622.00 (*rounded up).*

Accuracy of Nominal Ledger Account Code and Cost Centre records

We have examined the detailed nominal ledger income reports for the year to date ensuring that, as far as we are able to reasonably ascertain, all income due to the Council has been received and recorded appropriately. Further, we have reviewed the Nominal Ledger to ensure that the income and expenditure has been accurately recorded against appropriate Account and Cost Centre Codes with no matters arising.

Conclusion

There are no matters arising in this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '5'

Substantial Assurance

Internal control objective '6'

'Petty Cash payments were properly supported by receipts; all petty cash expenditure was approved, and VAT appropriately accounted for.'

The objective in this area of review is to ensure that the Council manages its Petty Cash system(s) in accordance with its adopted Financial Regulations, that items purchased are suitable for the Council's use, transactions are correctly recorded in the Council's cashbooks, that VAT is identified for recovery where appropriate and that the Petty Cash account is reconciled on an appropriate basis.

To meet the above objectives, we have:

Noted that Llantrisant Community Council operates an informal Petty Cash system with a £100.00 limit, (*reduced from £150.00 under Minute reference 8iv during the Annual Meeting of the Community Council on the 13th of May 2025),* which is periodically replenished due to extremely low usage. It is more of an emergency use fund rather than operational Petty Cash system.

- Noted that the RFO continues to utilise separate Petty Cash Claim forms which detail each receipt and the VAT element. This is the information entered into Omega;
- Noted that the Chair manually checks the petty cash on a periodic basis;
- Noted that all reimbursement requests contain clear evidence of authorisation and Member scrutiny; and,
- Checked and verified all transactions on the Petty Cash account for the months of April, June, September and December 2025, and March 2026.

Noted the RFO's confirmation of the physical Petty Cash balance as at 31st of March 2026 in the amount of £46.00, as we were not onsite and able to check the balance on that date.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '6'

Substantial Assurance

Internal control objective '7'

'Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.'

The objective in this area of review is to ensure that the Council is appropriately observing legislation with regard to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment of income tax and NI contributions, together with meeting the requirements of the LGPS.

To meet the above objectives, we have: -

- Noted that the Council had a maximum of seven employees during the 2025-26 financial year: The Clerk, the Responsible Finance Officer, General Maintenance Manager, General Maintenance Officer, Events & Public Engagement Officer, Halls Caretaker and a Summer Labourer;
- Noted that all staff members are in receipt of Contracts of Employment based on One Voice Wales model documents (*reviewed in FY2024-25)*;
- Noted that six staff members are enrolled in the LGPS managed by Rhondda Cynon Taf CBC;
- Noted that the payroll is managed in house, by the RFO using MoneyManager Payroll software from MoneySoft;
- All staff are required to maintain timesheets to enable analysis of work type and to calculate Time off in lieu (TOIL) where appropriate;
- Checked and verified all timesheets from the 1st of April to the 31st of March 2026 with no matters arising;
- Checked and verified the Money Manager payroll reports for the period from the 1st of April to the 31st of March 2026with no matters arising;
- Checked and verified the detail of the net salary and third-party payments of PAYE / NI and Pension contributions by reference to payslips and payroll summary reports and the subsequent payments issued for September 2025 and March 2026;
- We have reviewed the year-end HMRC reports: Final Full Payment Submissions (FPS) and Employer Payment Summaries (EPS) and noted that P60s have been issued to all employees as required; and,
- We have checked and verified that only direct salary and pensions costs, and corresponding statutory deductions have been recorded in Box 4 'Staff Costs' of the 2025-26 Annual Return Accounting Statements with no matters arising.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '7'

Substantial Assurance

Internal control objective '8'

'Assets and investments registers were complete and accurate and properly maintained.'

The objective in this area of review is to ensure that the Council has prepared and maintains a register of its stock of land, buildings, vehicles, furniture and equipment as required by the Smaller Authorities' Proper Practices Panel (SAPPP) Practitioners' Guide.

To meet the above objectives, we have:

Noted that the Council maintains its Fixed Asset Register in ItemIT from RedBite Solutions, a Cambridge-based IoT and RFID company. ItemIT is an asset tracking software application. It serves as a cloud-based alternative to spreadsheets, enabling councils to monitor physical assets using QR codes, barcodes, GPS, and RFID technology. The application requirements of the SAPPP Practitioners Guide 2025 and its predecessor the JPAG Practitioners Guide 2024.

Without conducting a physical examination of the Council's Assets, we are reliant on the Clerk & RFO's assertion as to the accuracy of information contained on the Register, which declares a Fixed Asset Value of £921,010 *(£916,732 prior-year)* in accordance with in-year acquisitions.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '8'

Substantial Assurance

Internal control objective '9'

'Periodic bank account reconciliations were properly carried out during the year.'

The objective in this area of review is to ensure that the Council conducts regular reconciliations of the bank, building society and other investment accounts in which it maintains the public funds raised by taxation. That these reconciliations along with the corresponding account statements are presented to Members for their scrutiny and approval with that being recorded in the Minutes of the Full Council or its Committees.

To meet the above objectives, we have:

- Noted that the RFO reconciles all the Council's financial accounts on a monthly basis;
- Checked and verified the cashbook reconciliations for the Unity Trust Bank Current and Reserve bank accounts and the Charity Bank savings account for the period of the 1st of April 2025 to the 31st of March 2026 with no matters arising;
- Checked and verified the cashbook reconciliation for the CCLA PSDF Account for the period of the 1st of April 2025 to the 31st of March 2026 with no matters arising;
- Checked and verified the separate Petty Cash account reconciliation statements for the period of the 1st of April 2025 to the 31st of March 2026 with no matters arising;
- Noted that there is clear evidence of monthly reconciliations being undertaken and signed off by the Clerk and the RFO; and,
- Noted that the periodic review of the Reconciliation Statements, by Members, is recorded in the Council's Approved and Published Minutes which is considered best practice.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '9'

Substantial Assurance

Internal control objective '10'

'Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records & where appropriate debtors and creditors were properly recorded.'

The objective of this area of review is to ensure that accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments), agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.'

To meet the above objectives, we have:

The Council's accounts are managed in the Rialtas Omega software accounting package, detail of which we have examined and consider records accurately the 2025-26 financial year's transactions. The software is used to manage the following working records and management reports which have all been checked and verified for the period from the 01st of April to the 31st of March 2026 with reference to prime documentation:

Working records

- Cashbooks
- Journals
- Reconciliation statements
- Budgetary reports
- VAT reclaim reports
- Detailed budget vs actual reports
- Sales Ledger Day Book

Management reports

- Earmarked Reserves
- Trial balance
- Nominal Ledger
- Income and expenditure reports
- Cash & Investment report
- Reserves Reconciliation
- Annual Return (with variance)

We have checked and verified the Closing Trial Balance for the 2024-25 financial year, as at the 31st of March 2025 against the Opening Trial Balance for the 2025-26 financial year as at the 1st of April 2025 ensuring that the cashbooks remained in balance, with no matters arising.

Further we have undertaken a 'line-item' check and verification for all the Council's cashbooks, journals, nominal ledger, for the months of April, June, September and December 2025, and March 2026 with reference to the supporting prime documentation and the Council's published Minutes.

Finally, we have checked and verified the Nominal Ledger report to the 31st of March 2026 to ensure that appropriate coding has been applied and that there is no unexplained or unbudgeted expenditure with no matters arising.

Conclusion

There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '10'

Substantial Assurance

Internal control objective '11'

'Trust funds (including charitable) – The council met its responsibilities as a trustee.'

The objective in this area of review is to ensure that the Council has met its statutory requirements where it acts as a trustee for any trust fund or charitable trust, including maintaining separate financial and bank accounts and making all required statutory returns to the Charities Commission and/or the HMRC.

To meet the above objectives, we have:

- Noted that the Clerk has certified that Llantrisant Community Council is not responsible for any Trust Fund or Charitable Trust and has no responsibilities as a trustee for any organisation.

Conclusion

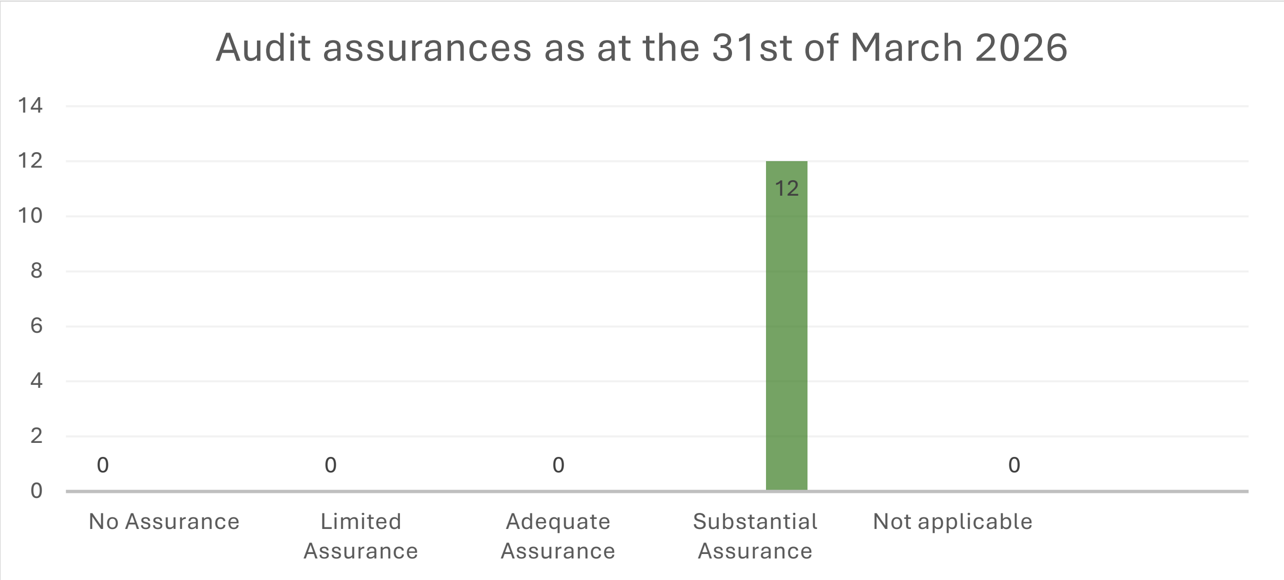
There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '11'

Substantial Assurance

8. Audit Assurance Review

During the year-end and interim internal audit for the 2025-26 financial year, we have undertaken 411 separate audit tests, providing twelve separate assurances in each area of review which correspond to an enhanced review of Corporate Governance and the eleven Internal Control Objectives contained within the Annual Return: Annual Internal Audit Report as detailed in the chart below.



Substantial: A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified;

Adequate: Basically, a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified;

Limited: Significant weakness(es) have been identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk; or

No: Fundamental weaknesses identified in the framework of internal control, or the framework is ineffective or absent with significant risk to the achievement of system objectives.

Not applicable: The Council does not utilise the process which is audited under this control objective. Therefore, a finding of 'not applicable' will be recorded.

9. FY2025-26 Internal Audit Action Plan

No recommendations for improvement were made during the 2025-26 financial year

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10. Confirmation of independence and Quality Assurance

During the 2025-26 financial year to the 31st of March 2026, we confirm that the internal auditor has acted independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation, based upon the internal audit programme, and has obtained appropriate evidence including copies of prime documentation to support our opinions from Llantrisant Community Council.

The year-end internal audit was conducted onsite on the 21st of May 2026 supplemented the interim internal audit for the 2025-26 financial year which conducted onsite on the 22nd of October 2025, with subsequent work undertaken at our offices. The audits were conducted in accordance with Llantrisant Community Council's needs and planned coverage as reviewed with the Clerk: Mr Geraint Hopkins and the RFO: Mrs Alison Jenkins.

Based on the findings in the areas examined, the internal audit conclusions are summarised in the main body of this report, which corresponds to the Internal Control Objectives table contained within the FY2025-26 Annual Return's Annual Independent Internal Audit Report.

11. Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery & quality:

Annual performance indicators			
Aspect of service	**Interim 2025-26 (Actual %)**		**YE 2025-26 (Actual %)**
Internal Audit plan delivered	70	➡	100
Positive customer responses to quality appraisal questionnaire			TBC
Compliant with the Public Sector Internal Audit Standards	100	⬌	100

12. Acknowledgements & Conclusion

We would like to take this opportunity to thank the Clerk and the RFO of Llantrisant Community Council, for their assistance in performing the internal audits for the 2025-26 financial year which was conducted onsite at the Council's new offices at Llys y Cwm. We are grateful for the content and quality of the documentation and the responses that have been supplied to our supplementary questions.

We have noted that the 2025-2026 financial year has been a challenging one for the Council, as it moved from its long term base in Llantrisant to Beddau, to make best use of the Council's facilities. The new offices and council chamber are much more appropriate for the Council's current and ongoing requirements, and it appears that the Council is now well established there.

Once again, we have noted the consistent and exemplary standard of the Council's Corporate Governance and Financial Administration.

The Council is very well served by Clerk, the RFO and the whole Llantrisant team. We note that the office continues to run happily and smoothly and that members of the public who visit the office whilst we were onsite conducting the audits were greeted in a friendly manner and treated with professionalism and respect.

We now ask that the Clerk and the RFO, Chairman and the Council Members consider the content of this report and acknowledge, in due course, that the report has been formally reviewed and adopted by the Council.

Claire Lingard McKay

Practice Manager
WGW online internal audit practice

NOTE TO REPORT

We confirm that all confidential & sensitive information, supplied for the purposes of this audit including, Personnel Minutes, Payroll and Employment data have been permanently deleted from WGW Online's servers and any printouts made for the purposes of this audit have been destroyed in accordance with the Company's data and document retention policies and with the prevailing General Data Protection Legislation as amended from time to time.