



**IAIN A SELKIRK FCA**  
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Mr Gwilym J Rippon  
 Clerk to Abermule with Llandissil Community Council  
 12 Agincourt Drive  
 Welshpool  
 Powys  
 SY21 9NA

January 2018

Dear Mr Rippon INDEPENDENT INTERNAL AUDITOR 2017/2018

As ever there will be changes to procedures for Parish and Town Councils audits this year although precisely how this will affect your council is yet to be established. One constant, however, is that independent internal audits will remain mandatory.

Once again I will be offering to perform your internal audit duties for a fee, this year, of £ 95. This will be performed at a location at your option on a mutually acceptable date.

As in the past I would ask you to confirm your agreement to these terms by signing and returning the attached copy of this letter for my records

Yours sincerely

Iain A Selkirk

I confirm the Council's agreement to the foregoing at the fee rate set out above.

Signed on behalf of Abermule with Llandissil Community Council

Clerk to the Council

**ABERMULE (WITH) LLANDYSIL COMMUNITY COUNCIL  
REPORT OF THE INDEPENDENT INTERNAL AUDITOR  
FOR THE YEAR ENDED 31 MARCH 2018**

I have examined the books and records of the Council as at 31 March 2018  
Whilst I have not performed an audit I can confirm that the attached statements are  
in accordance therewith and comply with all the requirements stipulated by the  
Accounts and Audit Regulations 2011 and CIPFA guidelines

Iain Selkirk FCA

Appointed Independent Internal auditor

Malvern Worcester  
June 2018

INDEPENDENT INTERNAL AUDITOR'S REPORT TO THE MEMBERS OF  
ABERMULE(WITH) LLANDYSIL COMMUNITY COUNCIL  
AUDIT REPORT FOR THE YEAR ENDED 31st MARCH 2018

I have examined the Council's records in the areas delineated in the attached schedule and made enquiries as deemed appropriate.

In my opinion the systems of internal controls is adequate for the purpose intended and there are no matters to be brought to your attention.



Iain Selkirk FCA  
Appointed Independent Internal Auditor

05/06/18

**AUDITORS REPORT TO THE MEMBERS OF:-  
ABERMULE (WITH) LLANDYSIL COMMUNITY COUNCIL**

31.03.18

	COMMENTS
1 a	Y Is the cashbook maintained and up to date
b	Y Is the cashbook arithmetic correct
c	Y Is the cashbook regularly balanced and reconciled to the bank
2 a	Y Have Standing Orders and Financial Regulations been formally adopted
b	Y Are Standing Orders and Financial Regulations regularly reviewed
c	Y Has an RFO been appointed with specific duties
d	Y Have items or services above a de minimis amount been competitively purchased
e	Y Has the Clerk authority to spend in emergencies    Subject to subsequent approval by two members From what level are quotes required
	From what level are tenders required
3 a	Y Are payments in the cashbook supported by invoices, authorised and minuted
b	Y Has VAT on payments been identified, recorded and reclaimed
c	Y Is S137 expenditure separately recorded and within statutory limits
d	Y Is S137 expenditure separately minuted as such
e	Y Is the signing authority two or more councillors
f	N Is the Clerk a signatory
g	Y Are the counterfoils initialled by the signatories
h	Y Are invoices vouched to payments
4 a	Y Is there a procedure in place for the regular audit of internal controls
b	Y Has a member of the Committee been appointed internal auditor
c	Y Does she have a specific programme and does he report to meetings
5 a	N Does scanning of the minutes identify any unusual activity
b	Y Is the annual risk assessment minuted
c	Y Is insurance cover appropriate and adequate
d	Y Are internal financial controls documented and regularly reviewed.
6 a	Y Has the Council prepared an annual budget in support of its precept
b	Y Is actual expenditure against budget regularly reported to the Council
c	N Are there any significant unexplained variances from budget

appointed annually  
Quarterly

see 2b above

- 7 a Y Is income properly recorded and banked as promptly as possible
- b Y Does the precept recorded in the cash book agree to the District Councils notification
- c Y Where income is raised by rental or lettings has the VAT position been clarified
- d Y Are security controls over cash adequate and effective
- 8 a N/A Is petty cash spent recorded and supported by VAT invoices/receipts
- b N/A Is petty cash expenditure reported to each Council meeting
- c N/A Is petty cash expenditure reimbursed regularly
- d Y Or does the Clerk present petty cash with his expenses supported by VAT invoices/receipts
- 9 a Y Do salaries paid agree to with those approved by the Council
- b Y Has PAYE/NIC been properly operated by the Council as employer
- c Y Are other payments to the Clerk and staff reasonable and approved by the Council
- d N/A Where PAYE/NIC is not operated due to the low salary level has HMRC been informed
- 10 a Y Does the Council maintain an Asset Register of all material assets owned
- b Y Is the Register up to date
- c Y Do the values agree to insurance valuations
- d Y Are movements in Treasury Deposits accurately recorded
- 11 a N Is each bank account reconciled on a regular basis
- b Y Are there any unexplained balancing entries in any reconciliation
- 12 a Y Are accounts prepared on the correct accounting basis
- b Y Do the accounts reflect the cashbook entries
- c Y Is there an audit trail from the underlying financial records to the accounts
- d Y Where appropriate have debtors and creditors been properly recorded
- 13 a Y Are minutes signed, initialled and pages sequentially numbered
- 14 a N/A Do Burial receipts agree to the attendant Burial records
- b N/A Are rights or permissions properly recorded
- 15 a N/A Any evidence of fraudulent activity should be brought to the attention of the Chairman



Audited Body Name: ABERMUIR (WIM) LANDRYSLIC COMPANY, M. COUNCIL

NOTICE OF CONCLUSION OF AUDIT  
Accounts year ended 31 March 2018  
Section 29 of the Public Audit (Wales) Act 2004  
The Accounts and Audit (Wales) Regulations 2014

Insert date of placing the Notice

1. Date of Notice 1 / 1 / 2018.

The date of conclusion of the audit is the date shown on the Auditor's Certificate and Report on the Annual Return.

2. Notice The Audit of the Council's Accounts for the above year has been concluded on 16-8-18 by Grant Thornton UK LLP for and on Behalf of the Auditor General for Wales.

The Accounts must be published on conclusion of the Audit or on 30<sup>th</sup> September whichever is the earlier.

3. Publication of Accounts. A copy of the Statement of Accounts and the Auditor's Certificate and Report thereon has been published.

Notice of these rights is required by the Act.

4. Local Government Elector's Rights A Local Government Elector for the Council may obtain, inspect or take a copy of the Statement of Accounts and Auditor's Certificate and Report by arrangement with the Clerk at the address and times set out below. Copies will be provided to any local government elector on payment of £0.10 for each copy of the Annual Return.

Complete as locally appropriate

5. Days and times of availability 9 - 5pm  
Weddays  
By Appointment

Complete as locally appropriate

6. Address where the Documents may be inspected or purchased  
12, AGLINCOURT DRIVE  
GUILDFORD, WILTSHIRE  
FOURS TEL 01938 574061

Complete as appropriate

7. Signature and name of person giving Notice on behalf of Council  
[Signature]  
Clerk and / or Responsible Financial Officer

Amend if necessary

This Notice is to be displayed for 14 days.

