

Mawr Community Council

www.mawrcommunitycouncil.org.uk

Annual Internal Audit Report 2024-25 financial year



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Working the Greener Way - Online



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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 2015 (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.

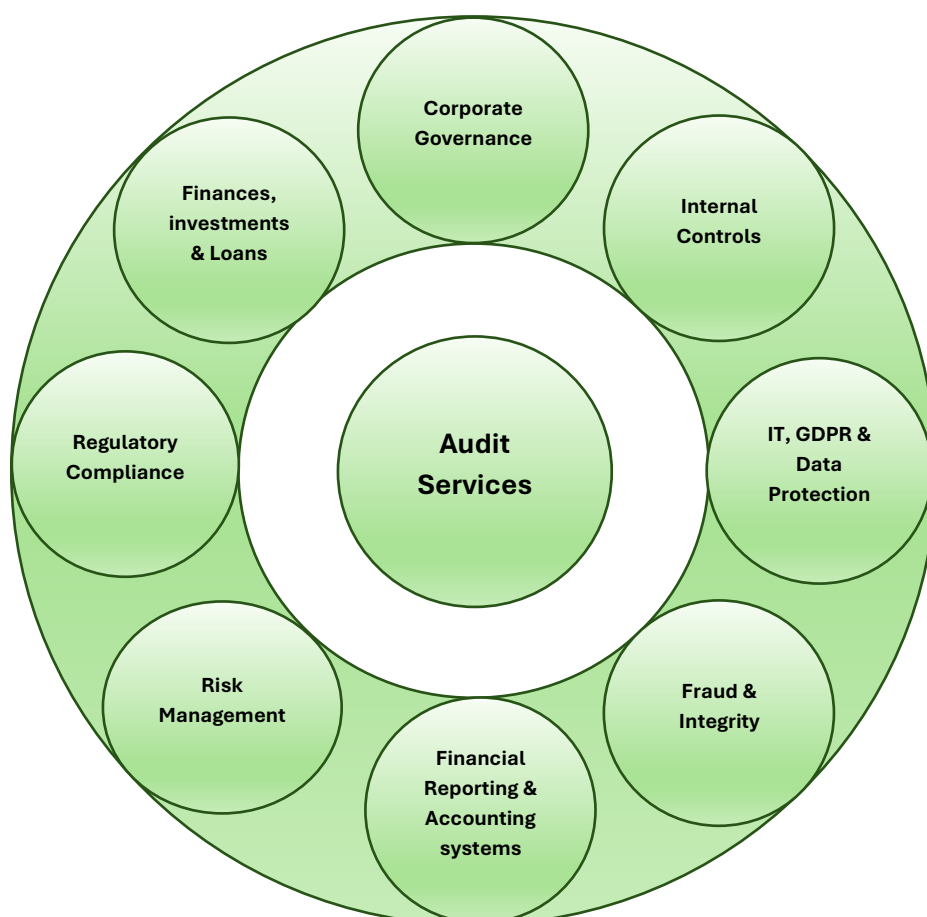
2. Internal audit approach

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.



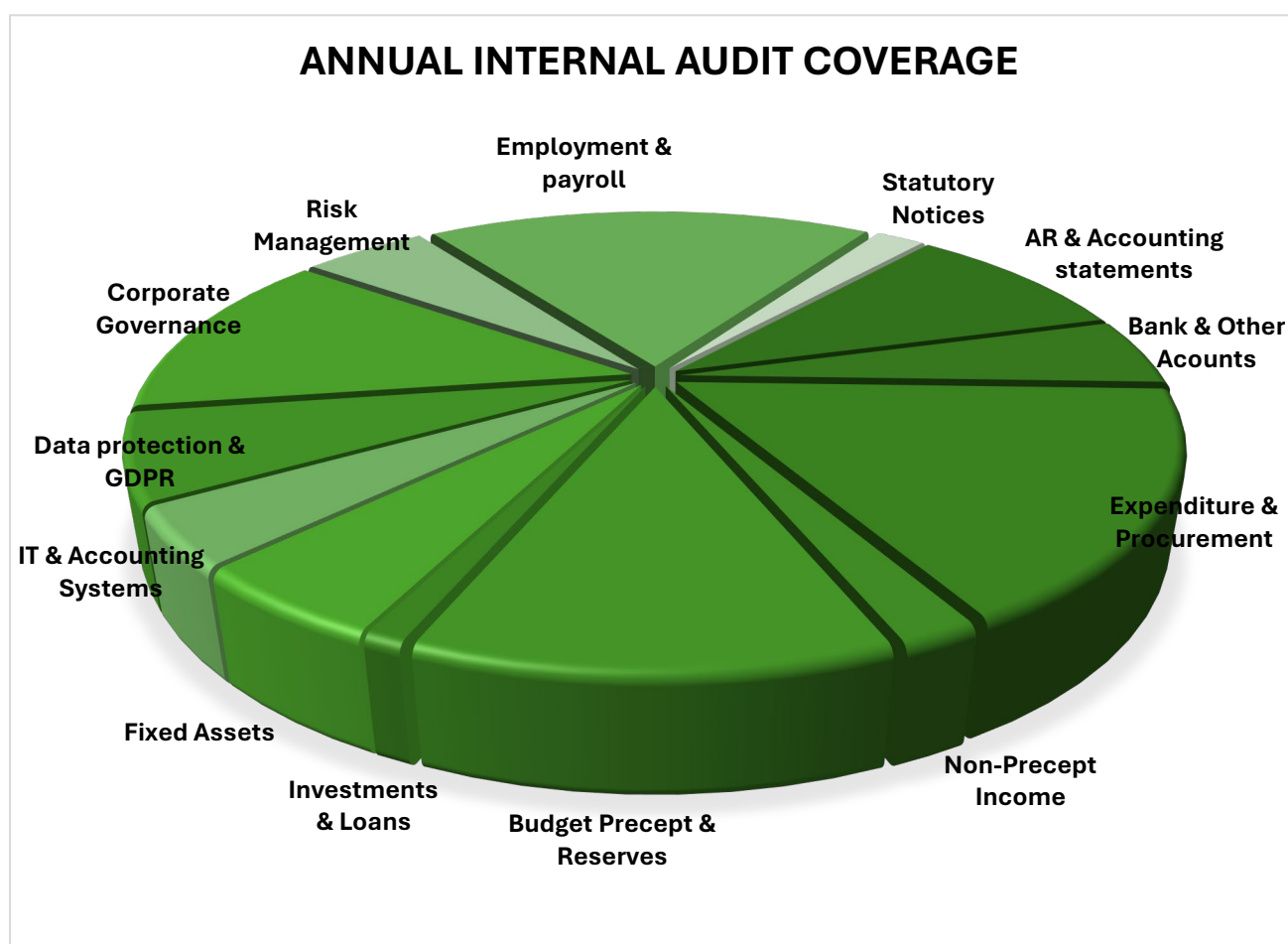
3. Internal audit coverage

The annual Internal Audit plan was prepared to take account of the unique characteristics and relative risks of Mawr 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 2024-25 financial year was approved in consultation with the Council's Clerk & Responsible Finance Officer (Clerk & 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 & RFO and the chair of the Finance, Employment & Policy Committee to ensure it is aligned to the objectives of, and key risks facing, the Council.

WGW Online has provided assurance across sixteen areas of review, including an enhanced review of Corporate Governance, which correspond to the eleven Internal Control objectives contained within the Annual Return: Annual Internal Audit Report, during the 2024-25 financial year to the 31st of March 2025.



4. Internal Audit opinion

The Practice Manager, for WGW Online, is responsible for the delivery of the 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 year-end review conducted at our Miskin office on the 14th, 15th, 16th & 17th of July, with subsequent work undertaken at our offices on the 25th, 26th, 27th, 28th and 30th of August and the 1st, 4th, 10th, 12th, 22nd, 23rd, 24th, 27th, and the 28th of September with the assistance of the new Clerk & RFO in post: Mr Matthew Thomas, 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 audit work & reporting completed at our offices;
-  The results of the follow up discussions conducted with the Clerk & RFO, Mawr Community Council Members and the Chairman of the Council;
-  The prior year Internal Audit report noting that the Audit Wales report 2023-24 is currently outstanding;
-  The quality and performance of the Council's administrative function and the extent of compliance with the Standards defined in the Joint Panel on Accountability and Governance, Practitioner's Guide 2024; and,
-  The proportion of Mawr Community Council's audit requirement that has been covered during the year-end audit.

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 Mawr Community Council's Internal Control Ecosystem.

In my opinion, Mawr Community Council's framework of governance, risk management and management control has 'Limited Assurance' with no internal controls working in practice.

Where weaknesses have been identified, detailed recommendations for improvement are recorded in Section 9: 'Action Plan FY2024-25' of this Internal Audit Report.

5. Council profile

Council name:	Mawr Community Council
Address:	Felindre Welfare Hall, Felindre, Swansea, SA5 7NA
Unitary authority:	Swansea City & County Council, Civic Centre, Oystermouth Road, Swansea SA1 3SN
Proper officer:	Mr Matthew Thomas
Responsible Finance Officer:	Mr Matthew Thomas
General Power of Competence:	Ineligible: The Council fails two of the three criteria for eligibility: 1) The Clerk & RFO does hold one of the qualifying sector-specific qualifications: CiLCA, 2) The Council cannot demonstrate at least two thirds of Council Members are elected, and 3) The Council cannot demonstrate two years of unqualified External Auditors Opinion of the Auditor General for Wales.
Members:	Twelve seats in three wards
Elected Members:	One elected Members
Co-opted Members:	Four coopted Members and one vacant position as at the 31 st of March 2025. Seven seats vacant.
Chairperson:	Councillor Mr Darren James
Vice-chairperson:	Councillor Mrs Angela Williams
Members Register:	A physical Members Register was not maintained during 2024-25 or 2023-24. A Hyperlink to the 2023-24 Member's Register s available from the Councillors profile page on its official website, but the document is blank.
Size of Electorate:	1,468 (One thousand four-hundred & sixty-eight) 31.03.25.
Current Precept:	£109,112 for the 2024-25 financial year.
External Auditor's Report:	FY2023-24 and 2022-23 Audit Wales opinion is currently outstanding.
Official Website:	The Council maintains a free to access website on a secure server, published at: https://www.mawrcommunitycouncil.org.uk

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 Council's substantially amended Financial Regulations were reviewed and readopted unamended during the Annual Meeting of the Community Council on the 14th of May 2024 under Minute reference 11/101;
-  Noted that the Council's substantially amended Standing Orders were reviewed and readopted unamended during the Annual Meeting of the Community Council on the 14th of May 2024 under Minute reference 11/100;
-  Noted that there is no clear evidence of the Code of Conduct (Local Authorities Wales 2022) being reviewed during the 2024-25 financial year, nor is there any clear evidence of the Code of Conduct having ever been adopted by the Council;
-  Concluded our review of the minutes of Full Council and its Committees (*excluding Planning matters which are excluded for the purposes of review*) 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 quality and contents of the Minutes of the Full Council and its Committees is unacceptable and requires immediate improvement. We have made a formal recommendation in this regard;
-  Reviewed the dissemination of financial reports and other documentation supporting the Agenda to the Council Members prior to meetings and found, based on evidentiary statements from Council Members, that supporting documentation was not supplied to Council Members with the Agenda Pack, sometimes being received only hours ahead of a meeting and often only being shared as a visual image on the monitor;
-  Noted that the Council has adopted the Terms of Reference and Delegated Authority for its Committees, Adopted at the 14th of May 2024 Annual Meeting of the Community Council under Minute Reference 4/94;
-  Noted that the Council's Committees and Sub-Committees are each composed of the entire membership of the Community Council rather than a sub-section of this as required. This has the effect of the Community Council holding multiple meetings under restricted powers. We have made a formal recommendation in this regard;
-  Noted that the Council does not have an Approved and Published Staff and Member's Training Plan for the 2024-25 financial year; A formal recommendation has been made in this regard;
-  Noted that the Council is not yet in receipt of the Audit Wales, Auditor General's opinion for the 2023-24 or the 2022-23 financial years;
-  Noted the Internal Audit report for the 2023-24 financial year, which we draw to the Attention of the Auditor General of Audit Wales, does not identify material failures to meet the requirements of the Annual Return: Annual Internal Audit Internal Control Objectives, both in

terms of the Council's Accounting and Governance statements, clear evidence of which is detailed in the main body of this report;

 Noted that the Council currently maintains a very basic portfolio of policy documents which is published on its website which, in our opinion, does not meet the Council's current and ongoing requirements; We have made a formal recommendation in this regard;

 We note that the Council does not maintain a formal Members Register of Interests which is a statutory requirement under Schedule 12 of the Local Government Act 1972. A formal recommendation has been made in this regard;

 We note that there is a hyperlink from the Councillors' profile page, on the Council's official website, to a blank Member's Register form for the 2023-24 financial year;

 Noted that the Council has not made any Awards of Grant Aid, using the Power of Last resort LGA 1972 s.137 during the 2024-25 financial year;

 Noted that the Council was not eligible to adopt the General Power of Competence for two reasons; a) the Council does not hold the prerequisite number of elected members, and, b) the Council does not hold the required two years of 'Unqualified' Auditor General's External Audit Opinions;

 Noted that the previous Clerk & RFO in post records in the Council's Approved and Published Minutes of the 26th of June 2024 Extraordinary meeting of the Full Council under Minute reference 1/217e submitted the FY2023-24 Annual Return without the Internal Audit being completed. Three different copies of this document have been identified during this internal audit process: The first copy is password protected and cannot be accessed, the second copy has an 'internal audit' report which is incorporated into the Annual Return to which is affixed a copied electronic signature of the auditor the third is a Annual Return without an internal audit report which contains the signature of both the Clerk & RFO in post at that time and the Chairman. However, we note that the Chairman has no memory whatsoever of having received this form and does not remember applying either a wet or an electronic signature to this document;

 Noted that the previous Clerk & RFO in post did not establish or publish the Notice of the Exercise of Elector's Rights for the 2023-24 financial year correctly. The date of the Announcement is recorded as the 14th of June 2024; however the period of the Notice for the Exercise of Public Rights was not Resolved by Full Council until its Extraordinary Full Council meeting on Wednesday the 26th of June 2024 under Minute reference 1.2024/217b with the period commencing on the 01st of July 2024 and concluding on the 26th of July 2024. The notice is published on the Council's official website and may be accessed at [Notice of EoER - Mawr Community Council](#);

 Noted that the Council maintains a basic official website which at the time of the internal audit is published on <https://www.mawrcommunitycouncil.uk> a non-government specific domain. The website is not compliant with current accessibility legislation, does not have all the information which is required to be published by the Council and is not hosted on a JSEC compliant server. A formal recommendation has been made in this regard;

 Noted that the Council's IT security is not adequate as during the financial year under Audit, and previous financial years Council records have not been properly maintained with no clear

evidence of any coherent or ordered filing system in place to maintain the Council's statutory records including financial statements, Minutes, payment documents and contracts etc;



Noted that all Members have not been issued with council e-mail addresses for exclusive use on Council business. We have made a best practice recommendation in this regard;



Noted that the previous Clerk & RFO in post utilised ten additional email addresses above the 'officer@mawrcommunitycouncil.cymru' in the execution of the Council's business during the 2024-25 financial year. These include personal email addresses and that of another council. The email addresses include, but are not limited to the following:

- mawrcouncil@outlook.com
- rfo@mawrcommunitycouncil.cymru
- clerk.officer@mawrcommunitycouncil.cymru
- clerk.rfo@mawrcommunitycouncil.cymru
- mawrclerk@gmail.com
- clerk@pontarddulaistowncouncil.gov.uk (NB: Private emails have been redacted);



Noted that the Council is registered with the Information Commissioners' Office as a data custodian;



Noted that no Data Impact Assessment has been conducted of the Council's hard copy and electronic records;



Noted that the Council has no substantive GDPR, Data Protection and Freedom of Information policies in place. These documents are mandatorily required to be brought into compliance with the General Data Protection Regulation (GDPR) as amended from time to time; and,



The Council has no Cyber Security or resilience strategy in place currently; A formal recommendation has been made in this regard.

Corporate Governance – Conclusions & Recommendations

The overall standard of the Council's Corporate Governance is inadequate. We have made following recommendations for improvement:

1) AGENDA & MINUTES

The Approved and Published Minutes of a Council is the **only** Legal Record of a Council's Business which is recognised by a court. As such, it is important that the person holding the position of the proper officer, in Mawr Community Council's case, the Clerk & RFO or the person responsible for producing the Agenda and taking the Minutes understands how Agenda are properly constructed and published, and how Minutes are required to be taken with both the language used and the minute referencing protocol being consistently and properly applied:

Our review of the minutes of the Full Council and its Standing Committee meetings (excluding Planning) for the full year provided clear evidence that the standard of the Council's Agenda and Minutes was not adequate:

- The minutes were not concise or clear with poor use of language which could lead to ambiguity;

- Multiple examples of discussions without formal Resolution or record of Actions to be taken;
- Minute referencing is required to be consistent with each item of business having a unique reference and / or sub-reference. There is no clear evidence of this practice during the 2024-25 financial year with different conventions being used;
- Several items of business have been conflated underneath a single Minute reference with no unique identification;
- We are advised that documentation which should have accompanied the Agenda pack, were routinely missing, only displayed on a screen during meetings and that no supporting documentation, including financial reports have been published on the Council's official website with the Minutes or the Agenda pack; and
- A total lack of specificity and relevant detail in the reporting of all financial matters.

Recommendations

- R1.** The new Clerk & RFO in post should undertake either the SLCC or the One Voice Wales Agenda and Minute taking course. We draw the Clerk's attention to the [Minutes](#) and [Agenda](#) of the Clerk at Chepstow Town Council which we consider to be of exemplary quality.
- R2.** All Agenda, along with the corresponding Agenda pack, should be published on the Council's official website for a period of at least five years.
- R3.** All Minutes must be properly referenced. We strongly encourage a referencing system which starts each year at the Annual General Meeting in the format of Council or committee initials / numeric reference / financial year. For example, the first Minute of the Annual General Meeting of the Full Council in 2025-26 would be FC/001/25-26, the last FC/791/25-26 for example.
- R4.** Items of business resolved under a full Minute reference should each be uniquely referenced with a sub-reference for ease of identification: FC/002/25-26 (a), (b), (c) for example.
- R5.** All matters pertaining to financial decisions **must** record the associated Resolution against a unique reference and specific language, without ambiguity, must be used. For example:

FC/101/25-26 Monthly Financial Matters

(a) Members Received and Approved the Bank Reconciliation statements for the MCC HSBC current account as at the 31st of March 2025 with a closing balance of £xx.xx

(b) Members Received and Approved the Bank Reconciliation statements for the MCC HSBC Reserve account as at the 31st of March 2025 with a closing balance of £xx.xx (*repeat for each bank account*).

(d) Members Received and Approved the Schedule of Payments to the 31st of March 2025 as recorded, in the amount of £xx.xx, and initialled the payment documents, including invoices and receipts, as having been Approved.

(e) Members Received and Noted the Schedule of Receipts to the 31st of March 2025 as recorded, in the amount of £xx.xx (*Where remittances have been received*)

(f) Members Received and Noted the Income and Expenditure report by cost centre to the 31st of March 2025.

(g) Members received and noted the Clerk & RFO's Budget vs. Actual report to the 31st of March 2025. (*Quarterly basis only*).

2) MEMBERS REGISTER OF INTERESTS

The Local Government Act 1972 contains new requirements relating to the registration of members' interests. Section 81 of the Local Government Act 2000 requires a Community Council (as well as other authorities) to maintain and publish a register of members' financial and other interests as are specified in the model code of conduct (prescribed by Order under section 50 of the 2000 Act¹). Prior to commencement of section 58 of the Act, the register needed to be available for inspection at Council offices at all reasonable hours. Section 58 of the Act requires that the register is also published electronically. In addition, the Act transfers responsibility for establishing and maintaining the register of interests from the principal authority's monitoring officer to the 'proper officer' of each Community Council. The 'proper officer' is the member of the Council's staff designated by the Council for this purpose.

Recommendation

- R6. The Clerk should ensure that, with immediate effect, the standard form for the Members Register of Interest is obtained from Swansea City & County Council for onward distribution to the Council's Members for completion.
- R7. Upon completion of Member's Register of Interests, the documents must be returned to the Clerk for retention in the Council's official office.
- R8. Each Member's Register must be scanned, saved in a protected .PDF file and published on the Council's official website, accessible via a hyperlink from the corresponding Member's profile.

3) COMMITTEE STRUCTURES

The Council's Committees and Sub-Committees are each composed of the entire membership of the Community Council rather than a sub-section of this as required. This has the effect of the Community Council holding multiple meetings under restricted powers rather than true Committees acting with delegated powers which endorse their recommendations for approval by Full Council.

Recommendation

- R9. We strongly suggest that the Clerk & RFO, Chairman and Councillors consider restructuring the Council's committees, in line with best practice, to ensure that each committee is comprised of a sub-section of the Full Council's Membership.

4) STAFF & COUNCILLOR TRAINING

During the 2024-25 financial year, there is no clear evidence that the Council maintained a formal training plan for its employees and Council Members.

Recommendation

- R10. It is a statutory requirement in Wales for each council to develop and publish a training plan for its employees and Council Members. The new Clerk & RFO in post should ensure that

such a plan is drafted and Approved by the Council prior to publishing on the Council's official website.

5) ANNUAL RETURN SUBMISSION

We note that the 2024-25 financial year Annual Return was submitted to Audit Wales without the Annual Return Internal Audit Report having been completed due to "problems with the Internal Audit". Such action is unlawful. The Annual Return may not be submitted without the Annual Return Internal Audit report having been completed as the Council's Governance Statements are guided by this report.

Recommendations

R11. It is a statutory requirement that the Annual Return is submitted to Audit Wales fully and completely with any additional information requested by the Auditor General in support of the Return being provided in full.

We have noted that there appear to be three different versions of the Annual Return for the 2024-25 financial year. One which is encrypted and cannot be opened, another which contains an extended version of an 'Internal Audit' report which is signed with a copied .JPG signature and a third without the Internal Audit report which is signed with a .JPG signature pertaining to the previous Clerk & RFO in post and what appears to be the Chairman's electronic signature.

R12. When the Council Approves its Annual Return for submission to Audit Wales, it is required to do so in a meeting of the Full Council with the RFO and the Chairman signing the Return using a 'Wet Signature', in the presence of the other Councillors. The new Clerk & RFO in post must ensure that this practice is adhered to in future.

6) NOTICE FOR THE EXERCISE OF ELECTORS RIGHTS

We note from the Approved and Published Minutes of the Extraordinary Meeting of the Full Council on the 26th of June 2024 that the Notice for the Exercise of Electors Rights was Announced prior to any Resolution of the Council Members, during a meeting of the Full Council to either make the Announcement, or to Approve the commencement and conclusion dates of the Notice itself.

Recommendation

R13. The Notice for the Exercise of Electors Rights must be Approved by Council Members. This includes the Date of the Announcement and the Dates of the Commencement and Conclusion of the period of Electors Rights. The Announcement of the Notice cannot statutorily take place prior to the date of the meeting being convened. The new Clerk & RFO in post must ensure that proper practices are adhered to in future.

7) THE COUNCIL'S OFFICIAL WEBSITE

The Council's official website is not hosted on a .gov.wales/.gov.cymru or .gov.uk domain (we have noted that the Council members utilise a name@mawrcommunitycouncil.cymru email convention. Further the Council's website is not hosted on a JSEC compliant server and does not meet the requirements of the current Accessibility Regulations for public sector bodies which came into force on the 23rd of September 2018 in that all websites **must** meet the international WCAG 2.2 AA accessibility standard.

From the 01st of April 2026, we understand that all council's will be required to utilise a .gov.*** domain hosted on a JSEC compliant server.

Recommendations

- R14.** The new Clerk & RFO **must** ensure the Council's website is brought into compliance with the international WCAG 2.2 AA accessibility standard as soon as is practicably possible.
- R15.** We strongly recommend that the Council migrates its website to the mawrcommunitycouncil.gov.cymru domain, managed by a hosting company on the JSEC approved list as soon as practicably possible and in any event, prior to the 31st of March 2026.

8) INFORMATION UPLOADED TO THE COUNCIL'S OFFICIAL WEBSITE

The Clerk & RFO must ensure that all Annual Returns, Internal Audit Reports, Notice for the Exercise of Electors Rights and supporting statements published on the Council's website under an appropriate menu and upon the Council's official noticeboards.

Recommendations

- R16.** The Clerk & RFO **must** ensure that each of the Audit Wales, Auditor General's Reports and the Notice for the Exercise of Electors Rights, are clearly identified as 'Audited or Unaudited'.
- R17.** At least five full year's Annual Returns, Notice for the period of Electors Rights and Notice for the Conclusion of Audit **must** be published on the Council's website at all times.
- R18.** The Clerk & RFO must ensure that the Notice for the Period of Electors Rights is published on the Council's official website on the date of the Announcement.
- R19.** The corresponding Notices of Conclusion of Audits from Audit Wales, must also be published on the Council's official Website along with the Annual Return information for the corresponding financial year upon receipt.
- R20.** Internal policies are not required to be published on the Council's official website. Policies such as Staff Policies, including for example Grievance & Disciplinary Policies, Lone Working policies., should be published on a staff portal which employees are given access to.

9) POLICY DOCUMENTATION

The current portfolio of policy documentation published on the Council's official website is neither sufficient nor appropriate for the Council's current and ongoing requirements. It is imperative that all Community Councils demonstrate a consistent, version controlled, portfolio of Policies which encompasses the totality of the Council's operations. We suggest that the following policies are drafted for scrutiny and onward approval by Council Members:

- 1) GDPR including Document Retention Policies
- 2) Privacy Policy
- 3) Grant Aid Policy
- 4) Vexatious Complainant Policy
- 5) Complaints Procedure
- 6) Biodiversity Policy
- 7) Terms & Conditions of Hire
- 8) Safeguarding Vulnerable People & Children Policy
- 9) Modern Slavery Act

- 10) Anti Money Laundering policy
- 11) Social Media & Electronic Communication Policy

All Policy Documents should be drafted using a single template with a cover page containing the Council's logo style and the name and version control number of the Council. All Policy Documents should be drafted using the same typeface and contain an approval and version control matrix on the last page.

We have discussed this matter with the new Clerk & RFO in post, and will provide a suite of template policies for Councils which the Council may use for reference should it choose to do so.

Recommendation

- R21.** We suggest that the Council drafts a standardised portfolio of Policy Documents, to meet the Council's current and ongoing requirements, for scrutiny and onward approval by Council Members.

10) GENERAL DATA PROTECTION REGULATION (GDPR) POLICIES & ENFORCEMENT

Noted that the Council does not have appropriate Data Protection Policies in place, no formal Document Impact Assessment has been undertaken and there is no Document Retention policy, although it is registered as a Data Custodian with the Information Commissioners Office.

Recommendations

- R22.** As a public authority, which exchanges emails and other communications with members of the public, and which is required to retain a wide range of documentation both in hard copy and electronically, the Council is required to have a reasonable and proportionate General Data Protection Regulation (GDPR) Data Protection Policy and associated Internal Controls in place including a Document Retention Policy. This has been discussed at some length with the Clerk & RFO and the Chairman.

We strongly encourage the Clerk & RFO to draft an appropriate suite of GDPR and Data Protection policies for Scrutiny and onward Approval by Council Members. Further, a Document Retention policy should be drafted and maintained by the Clerk / Proper Officer to ensure that all council documentation, either electronic or hard copy is secured and maintained appropriately and for the correct period of time.

A major element of the GDPR legislation is the dissemination of data in a fully controlled environment. We have noted during our review of the Council's communications, that the previous Clerk & RFO in post utilised ten different email addresses during tenure, including personal email addresses and the email address of another Council when discussing Mawr Community Council business. This is a clear breach of GDPR as the Council's data and communications cannot be said to be, in any way, fully under the control of the Council.

- R23.** We advise the new Clerk & RFO in post, Chairman and Council Members of the absolute requirement to comply with the General Data Protection Regulation as amended from time to time. This includes all communications made in the furtherance of Council business, by officers and members being undertaken on official Council email addresses only.

11) CYBER SECURITY

Noted that the Council's IT infrastructure during the 2024-25 financial year can only be described as wholly inadequate with over 17,000 disparate files being held with no proper or coherent filing structure on an outdated Apple MacBook. There is clear evidence that during the 2024-25 financial year unauthorised deletions of emails, council documentation and financial records was undertaken. There is also clear evidence contained in letters from Solicitors acting for and on behalf of the Council that a tranche of the Council's Minutes, required for Disclosure, had been destroyed during the previous financial year on the basis of a claim that they were destroyed following "proper protocol".

The new Clerk & RFO in post and this auditor undertook a detailed review of the extant electronic and hard copy records of the Council and were unable to identify a wide variety of documents, including Approved and Published Minutes which were required for review in support of the 2024-25 Internal and External Audit process.

It should be noted that:

- The Council cannot provide a full record of its Approved and Published Minutes for the 2022-23 and 2023-24 financial year;
- The Council cannot provide clear evidence of any formal backup and data protection procedure being in place during the 2024-25 financial year;
- The Council cannot provide clear evidence of a Cyber Security policy/resilience strategy in place;
- There is clear evidence of unauthorised access, modification and deletion of Council records during the 2024-25 financial year. This includes but is not limited to financial records for the 2021-22 & 2022-23 financial year, finance emails, payment documents, public tender information; and,
- There is clear evidence of passwords to council email accounts being changed without permission and Council Members being locked out of their email accounts, with no member of staff claiming responsibility.

As is the case with many small to medium sized councils, historical consideration given to IT infrastructure, resilience and business continuity has been minimal. Currently, the Council is unable to provide clear evidence of a coherent IT strategy or action plan, and it has been unable to secure its financial records from inadvertent deletion or malicious sabotage.

Recommendation

- R24.** The Council's existing IT Infrastructure is no longer fit for purpose and should be upgraded with immediate effect, we suggest to a Cloud Based Microsoft Office 365 integrated SharePoint system and Rialtas Alpha system protected by appropriate security, anti-malware, anti-hacking and anti-virus solutions in place, as advised by the Council's IT provider.
- R25.** All Councillors must be provided with Council specific email addresses for the purposes of Council business as soon as is practicably possible to ensure compliance with current GDPR and Data Protection legislation.

- R26.** All Purchase documents must be forwarded to a single email address i.e. accounts@mawrcommunitycouncil.gov.cymru for example.
- R27.** All supplier portal user details must be set to accounts@mawrcommunitycouncil.gov.cymru with passwords recorded and placed in an envelope which is held in a secure location. We strongly suggest that it is made an immediately dismissible offence for any staff member to amend contact and account details, including usernames and password. Such activities should only be undertaken by the Proper Officer of the Council: The Clerk & RFO at the instruction of the Full Council. We advise the Clerk & RFO, Chairman and Members that unauthorised access, unauthorised modification and unauthorised use of IT systems are crimes under the Computer Misuse Act 1990 as amended from time to time.
- R28.** All Staff and Council Members should undertake cyber security training as part of the Council's onboarding process, or continuous professional development.
- R29.** The Senedd and the UK Government are both increasingly focused on cyber security. In the 2025-26 Annual Return, Assertion 10 will be introduced in relation to Digital and Data Compliance. Assertion 10 includes the mandatory requirement to have a written IT policy, using council-owned .gov.uk/.gov.wales/.gov.org domain names and ensuring that email management is secure. Assertion 10 aims to enhance digital accountability and data protection for councils, for the 2025-26 financial year and onwards. We strongly encourage the Clerk & RFO, Chairman and the Council Members to work towards Cyber Essentials Certification during the 2025-26 financial year.

Outcome - Corporate Governance

No Assurance: The FY2024-25 Action Plan is recorded in Section 9 of this report.

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.

Audit Wales

On the 16th of July the new Clerk & RFO in post received an email from an Audit Wales representative requesting the submission of the proper accounting information for the 2023-24 financial year as the only information which had been submitted to Audit Wales was a list of payments and not proper accounts. The Clerk then investigated the matter with this auditor.

Finance systems

The Council had paid to record and maintain its financial records in the tenanted accounting system: 'Edge', provided by AdvantEdge (edgeitsystmes.com) since the 2022-23 financial year, at the advice of the previous Clerk & RFO in post. The new Clerk & RFO in post had been unable to identify any hard copy or electronic copy accounting records for the council after 2021-22 financial year.

Audit Wales External Auditor Ffion Davis had been chasing the 2023-24 Annual return from September 2023 as the original submission was made using an encrypted and password protected file which they could not open. The previous Clerk & RFO in post responded by email apologising for this error, however, there is no clear evidence of the proper submission of the Annual Return and Core information being submitted to Audit Wales.

In July 2025 Dyfrig Williams contacted the new Clerk & RFO in post chasing both this information and the outstanding Annual Return information for 2022-23 and 2023-24. Resultantly this auditor contacted Deryck Evans of Audit Wales directly to assess the situation and was advised that the only documentation that Audit Wales had received was an Annual Return and a list of payments made by the Council for both periods. Not the core information that had been requested by Audit Wales.

Resultantly, this auditor and the new Clerk & RFO in post reviewed the extant Council files that had been handed over to him by the previous Clerk & RFO in post, both in hard copy and electronic copy on an iMac. The search was undertaken in person over the 15th, 16th and 17th of July, however no proper accounting records could be identified. A copy of the original unsubmitted Annual Return for the 2021-22 signed by the Internal Auditor, but unsigned by the Chairperson and RFO and without supporting documentation was identified.

At the advice of this auditor the new Clerk & RFO in post contacted the Technical Support Manager of Edge IT Systems, the software vendor which produces the accounting software which had been

purchased by the Council for the maintenance of its accounting records. As Edge is a tenanted, Cloud based system, it should have been possible to retrieve all electronic content stored therein and thereby gain access to the Council's prior year accounts.

In the presence of this auditor, the new Clerk & RFO in post requested Edge review the Council's data and was advised that for both the 2022-23 and 2023-24 financial years Edge had only been used to record payment information in order to create VAT returns. Further, the representative of Edge IT Systems confirmed that the Council's tenanted Accounting System had not been used to record the accounting records or produce the annual statement of accounts for the 2022-23 and the 2023-24 financial years and that during the 2024-25 financial year, Edge had not been used for any purpose whatsoever.

The previous Clerk & RFO in post was formally contacted on several occasions by the new Clerk & RFO in post, by phone and by email, in an attempt to identify and locate the Council's accounting records with no satisfactory response received.

Due to this unsatisfactory situation this auditor recommended that the new Clerk & RFO in post implement the Rialtas Alpha Accounting Software, a sector specific accounting product for Town, Community and Parish councils in Wales and in England for the maintenance of the Council's accounting records. This advice was acted upon with immediate effect.

We draw the following matters to the attention of the Auditor General of Audit Wales:

The new Clerk & RFO in post, having been trained in the use of Rialtas Alpha, undertook a forensic reconstruction of the Mawr Community Council's financial accounts for the 2023-24 financial year in order to complete the submission of the Council's accounts to Audit Wales which we are advised has now been completed.

Subsequently, the new Clerk & RFO in post undertook a forensic reconstruction of the Mawr Community Council's financial accounts for the 2024-25 financial year in order to complete the submission of the Council's accounts to Audit Wales. ***It is the forensically reconstructed accounts recorded in Rialtas which form the basis of the 2024-25 financial year internal audit as no other accounts exist in either hard or electronic copy.***

To meet the above objectives of this area of review, we have: -

-  Noted that the new Clerk & RFO in post had undertaken the forensic reconstruction of the 2023-24 financial year including the year-end close down;
-  Noted that VAT reclaim submitted via the previous Clerk & RFO in relation to the 2023-24 financial year was not accurate and was out of balance due to VAT having been reclaimed where it should not have been;
-  Checked and verified that the closing balance for the 2023-24 financial year was correctly brought forward as the opening balance of the 2024-25 financial year with reference to the closing balance declared on the Closing Trial Balance FY2023-24, the Opening Trial Balance for 2024-25, the Councils Bank Statements and Annual Return Accounting Statements. Noted the inaccuracy of the 2023-24 VAT reclaim to be corrected by adjustment in 2024-25;

-  Noted that the quality of data entry is of an overall high standard;
-  Noted that the Council has produced a single s.126 VAT reclaim for the 2024-25 financial year. This has been properly recorded and produced in Rialtas;
-  Noted that there were not awards of Grant Aid under LGA 1972 s.137 during the 2024-25 financial year;
-  Noted that the position of Clerk & RFO is now held by one person;
-  Noted that the Council's payments approval and authorisation process, during the 2024-25 financial year was non-existent:
 - The previous Clerk & RFO in post had amended the Council's Financial Regulations to provide for her making unilateral payments of up to £7,500.00;
 - The Clerk & RFO in post was able to execute the payments alone without oversight by Council Members; and,
 - There is no clear evidence of the Clerk & RFO in post disseminating proper Schedules of Payments and Receipts to the Council Members during the 2024-25 financial year based on statements taken from the Chairman and Councillors who all confirm that information was shared either a short time before the meeting or not at all with the majority of financial information being displayed on screen without proper records being placed before Members.
-  Noted that the Council maintains five bank accounts with the HSBC Bank. Only one account is active, the HSBC current account (charity) recorded in Cashbook 1:
 - 1) HSBC current account (**ACTIVE**)
 - 2) HSBC current account for Craig Cefn Parc Hall Trust (not in use)
 - 3) HSBC SEC1 Business Account (not in use since 2019)
 - 4) HSBC SEC2 Business Account (not in use since 2019)
 - 5) HSBC SEC3 Business Account (not in use since 2019)
-  Checked and verified the declared year-end balance
-  Checked and verified the Annual s.126 VAT return value for the 2024-25 financial year in the amount of £21,839.58 payable to HMRC;
-  Checked and verified the Rialtas accounting statements recorded in the FY2024-25 Annual Return Accounting statement;
-  Checked and verified the year-end core information and variance report prepared by the Clerk & RFO for submission to Audit Wales with no matters arising; and,
-  We note that the Council does not hold a currently adopted Investment Policy / Strategy. We have made a formal recommendation in this regard.

Bank and building society accounts

The Council retains all the public funds under its management in a single active HSBC current account as recorded above.

Investments and Loans

The Clerk & RFO has Certified that during the 2024-25 financial year from the 01st of April 2024 to the 31st of March 2025 the Council held no public funds other than as stated above, and held no loans owed either by it or to it.

Credit and Debit cards

The Clerk & RFO has certified that during the 2024-25 financial year from the 01st of April 2024 to the 31st of March 2025 the Council did not hold either a debit or credit card facility.

Internal Control Objective '1' – Conclusions & Recommendations

12) NUMBER OF BANK ACCOUNTS

The Council holds five separate bank accounts with the HSBC bank. However, only one is active. We have also noted that the previous Clerk & RFO in post is still recorded as the primary user on these accounts.

Recommendation

R30. We strongly suggest that the Clerk & RFO, Chairman and Council Members close all the Council's current HSBC accounts and transfer the funds held in the HSBC current account to a new banking services provider which offers a secure online multi signatory authorisation facility as a matter of course.

13) MAKING PAYMENTS IN COMPLIANCE WITH FINANCIAL REGULATIONS

During the 2024-25 financial year, the previous Clerk & RFO in post was able to undertake the payments process without any Internal Controls being in place to enforce either Approval or Authorisation by of payments made for and on behalf of the Council by Council Members.

Such actions are not compliant with model Financial Regulations. We note that the previous Clerk & RFO in post had amended the Council's Regulations to permit the Clerk & RFO to make payment up to a value of £7,500.00 unilaterally. This auditor has been unable to obtain clear evidence that Council Members Resolved to Approve such an amendment.

Model Financial Regulations require at least two Council Members to physically authorise payments on the Council's bank account, not the Clerk & RFO who should, in best practice terms only be able to load authorised payments to be settled onto the bank account payment system, make statement enquiries and submit requests to the bank.

We advise the new Clerk & RFO, Chairman and Councillors that single person authorisation presents a security risk to the Council should the Council's bank account be hacked. Further, single person authorisation could leave the Clerk & RFO open to unwarranted allegations of impropriety should the validity of a payment ever be disputed.

R31. The Clerk & RFO should immediately ensure that the current One Voice Wales Standing Orders and Financial Regulations are amended to suit the Council's requirements, reviewed and adopted by Council Members, ensuring that proper financial controls are in place and the Clerk & RFO is prohibited from making unilateral payments.

- R32.** The Clerk & RFO should expediently ensure that the Council's banking facilities are brought into compliance with the current One Voice Wales model Financial Regulations with the appropriate online payment approvals being undertaken by at least two nominated Council Members.
- R33.** The Clerk & RFO should henceforth ensure that a proper Schedule of Payments and Receipts is presented to the Chairman and Council Members with the Agenda Pack, at least three clear working days prior to the corresponding meeting, and that all supporting information referred to in the Agenda Pack is published with the Minutes of that meeting.

Due to the absence of properly implemented Internal Controls in relation to making payments for and on behalf of the Community Council a Negative Assertion has been recorded against Internal Control Objective 1 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '1'

No Assurance: The FY2024-25 Action Plan is recorded in Section 9 of this report

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: -

-  Conducted 100% transaction testing on the Council's single Rialtas cashbook for the months of April, June, September and December 2024 and March 2025 with no matters arising;
-  Noted that the Council undertook what is described as a formal public tender process in relation to the MUGA procurement. However, the process was not undertaken lawfully or properly. It is a statutory requirement under the Cabinet Office Procurement Notice PPN 01/23 January 2023 which requires all public procurements in excess of £25,000 excluding VAT (£30,000 including VAT) to be subject to full public competitive tender including publishing the tenders on either the sell2wales and / or contractsfinder government tender portals. There is no clear evidence of the MUGA tender being registered on either of the government tender portals during 2023-24 or 2024-25, nor is there any clear evidence of a proper Tender process having been undertaken by the Previous Clerk & RFO in relation to the procurement of the MUGA. We have made a formal recommendation in this regard, and **we draw the attention of the Auditor General of Audit Wales to this matter;**
-  Checked but have been unable to verify that any quotations were undertaken during the period of the 1st of April 2024 to the 31st of March 2025 were conducted in compliance with the Council's currently adopted Financial Regulations as there are no extant records of any procurement process in either hard or electronic copy and there is insufficient detail in the Council's Approved and published Minutes to provide an audit trail in regard to any procurement; We have made a formal recommendation in this regard,
-  Noted that the Council did not utilise a Purchase Order system during the 2024-25 financial year;
-  Noted that there is no clear evidence of any proper Schedule of Payments & Receipts being presented to Members during any of the Council's meetings during the 2024-25 financial year. Members have confirmed that they seldom, if ever received formal information, rather this was displayed on a shared screen during a hybrid meeting. There are no extant copies whatsoever, either in hard or electronic copy of any Schedule of Payments or Receipts for the 2024-25 financial year and the Approved and Published Minutes for the

2024-25 financial year are of such poor quality with a total lack of specificity that they cannot be used to provide an audit trail of what Council members Reviewed or Approved. We have made a formal recommendation in this regard;

 Noted that although the Council has an established and convened Finance, Employment and Policy Committee no Member of this committee has been nominated to conduct an in-house audit of the Council's accounting records on a quarterly basis which is considered best practice. We have made a formal recommendation in this regard;

 Conducted a review of payments with the criteria of selecting every non-payroll related payment in excess of £500 and every 15th non-payroll related payment, irrespective of value, as recorded in Rialtas Alpha Cashbook 1 (HSBC Mawr CC current account) during the 2024-25 financial year from the 01st of April 2024 to the 31st of March 2025. We checked and verified a total of 43 payment documents, representing approximately 87% of all Non-Payroll related payments during the 2024-25 financial year and with a total value of £140,106.54 noting that of the 43 payments examined 13 payments (30% of the sample) were missing, 7 payments (16 % of the sample) did not match their corresponding invoice and had no separate payment schedule resulting in 46% of all payments made failing to comply with the Council's adopted Financial Regulations and the requirements of the Joint Panel on Accountability and Governance (JPAG) Practitioners Guide. **We have made a formal recommendation in this regard; and,**

 Noted (as previously stated in this report) that the VAT returns submitted produced by the previous Clerk & RFO in post for the 2022-23 and 2023-24 financial years and submitted to HMRC which were received in Q1 FY2024-25 was inaccurate due to VAT being incorrectly reclaimed when no VAT was levied on the invoices claimed, for example in relation to the Council's Insurance. Further VAT was reclaimed on Invoices which had not been settled via the Council's HSBC Bank Account. We have reviewed the steps that the Clerk & RFO had taken during the 2024-25 financial year to correct this position, and have checked and verified the Annual S.126 VAT reclaim value for the 2024-25 financial year in the amount of £21,839.58 payable by HMRC.

Internal Control Objective '2' – Conclusions & Recommendations

14) MANDATORY PUBLIC TENDER

We draw the attention of the Auditor General of Audit Wales, the Clerk & RFO, Chairman and Councillors to the **absolute** mandatory requirement of all smaller authorities to comply with public tender process. For the avoidance of doubt this means that **all** procurements with a total value in excess of £25,000 excluding VAT (£30,000 including VAT) over the duration of that contract **must** go out to formal competitive tender with the tender being published on the governments' sell2wales and / or contractsfinder tender portals as per Procurement notice PPN 01/23 attached to this report as Appendix 1.

There is clear evidence that the procurement of the MUGA which was awarded in the 2024-25 financial year was not compliant with the statutory process and from the extant documentation available for the review there is the potential that the process was tainted.

Recommendation

R34. The Clerk & RFO should expediently ensure that a proper Schedule of Payments & Receipts is prepared for each meeting of the Full Council. The report should be produced directly from Rialtas and be presented to Council Members in the same, agreed format, on a monthly basis. The Schedule of payments **must** be uniquely referenced and be published as part of the Meeting Agenda Pack on the Council's official website.

15) QUOTATIONS PROCESS

We have noted that there is no extant evidence of the individual procurement processes by tender which took place during the 2024-25 financial year, either as hard or electronic copy. Further, there is no clear evidence recorded in the Council's Minutes, due to the lack of specificity in the Approved and Published Minutes of the Council as to exactly what quotation processes took place and how the decision to award any contract took place.

Recommendation

R35. The new Clerk & RFO in post must ensure that all future quotation processes are undertaken in compliance with the Council's currently adopted Financial Regulations and the requirements of the SAPPP Practitioner's Guide.

16) SCHEDULE OF PAYMENTS & RECEIPTS

We have noted earlier in this report that the reporting of the Council's Financial Matters in the Approved and Published Minutes does not meet the basic required standards. This is due to the total lack of specificity in what items have been approved, what date bank balances relate to, the failure to record a unique reference for Schedules of Payments & Receipts with the total absence in both hard and electronic copies of all Schedules of Payments & Receipts for the 2024-25 financial year.

Recommendation

R36. The new Clerk & RFO in post should ensure that a proper Schedule of Payments & Receipts is prepared for each meeting of the Full Council. The report should be produced directly from Rialtas and be presented to Council Members in the same, agreed format, on a monthly basis. The Schedule of payments **must** be uniquely referenced, that reference recorded in the Council's Approved and Published Minutes, and be published as part of the Meeting Agenda Pack and an Appendix to the relevant Minutes on the Council's official website.

17) FINANCE, EMPLOYMENT & POLICY OVERSIGHT

As noted above, the Council has an established Finance, Employment & Policy Committee. However, we can find no clear evidence of the Committee ever having engaged in the in-house oversight of the Council's Financial Accounting records, to ensure that proper records are being

maintained, the reconciliation statements are accurate and that the payment documents and remittance advices match the transactions that are recorded, in compliance with JPAG the Practitioners Guide (2024) and SAPPP the Practitioners Guide (2025), which we consider an essential step towards best practice.

Recommendation

R37. The Chairman of the Finance, Employment & Policy Committee should nominate a different Member of the Committee each month to conduct an internal checking and verification process on the Council's Accounting Records.

A Standardised process should be agreed and a check list created where the nominated member of the Committee can review the Accounting Records and submit a quarterly report to the Finance & Personnel Committee with an overview being delivered to the Full Council.

The in-house checks should be conducted on-site in the Council's offices and take no longer than half a day per quarter.

We strongly encourage the check list to include the following:

1. Check & verify the Rialtas bank reconciliation statements against the original Bank Statements for all cashbooks.
2. Check & verify a random sample of payment and sales documents against the corresponding Rialtas Cashbook Reports.
3. Check & verify the Purchase Order against the invoiced amount recorded on the matched invoice.
4. Check & verify a random sample of the cash paying in-slips against the corresponding Rialtas Cashbook.
5. Check & verify the monthly payroll reports against the corresponding records in the corresponding Rialtas Cashbook.
6. Check & verify the quarterly VAT return to HMRC against the list of income & expenditure transactions.

Due to the absence of properly implemented Financial Internal Controls in relation to smaller authority procurement, the failure to manage the competitive tender in relation to the MUGA and the lack of proper oversight of the Financial Records maintained by the previous Clerk & RFO by the Council a Negative Assertion has been recorded against Internal Control Objective 2 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '2'

No Assurance: The FY2024-25 Action Plan is recorded in Section 9 of this report

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 retains a generic Risk Management Policy which is recorded as having last been reviewed in during the Annual Meeting of the Community Council on the 14th of May 2025 under Minute reference 15/105 where "all Council policies, practices and procedures" were Approved by Members;



Noted that during the 2024-25 financial year the council retained a generic 'Financial & Operational Risk Assessment' which is freely available on various Clerk's forums. This Assessment was Resolved as Approved during the Annual Meeting of the Community Council on the 14th of May 2025 under Minute reference 19/109;



Noted that there is no clear evidence whatsoever of the Council ever having maintained a Health & Safety Risk Register as is statutorily required. Certainly there is no clear evidence contained within the extant hard copy and electronic records of the Council and no clear evidence recorded in the Approved and Published Minutes of the Council and its Committees during the 2024-25 financial year. **We have made a formal recommendation in this regard;**



Noted that there is no clear evidence of the Council ever having a Risk Assessment undertaken in relation to the Felindre or Garnswllt Welfare Halls including the MUGA, Outdoor Gym, Playing Fields, Sally's Way, Rugby & Football Pitch and the Community Garden. **We have made a formal recommendation in this regard;**



Examined the Council's insurance policy to ensure that appropriate cover is in place: Cover is provided by Zurich Municipal, under a Select for Local Councils policy number YLL-2720864063.

The period of cover for the 2024-25 Schedule of Insurance runs from the 01st of June 2024 on the 01st of May 2025.

Key features include:

Area of cover	Level of cover
BUILDINGS	
Building: Craig Cefn Parc	£931,718.71
Building: Felindre Hall	£1,397,578.06
Building: Lon Y Felin Hall	£776,432.27
CONTENTS	
Office equipment/contents	£5,112.40

GENERAL COVER	
Money	£250,000.00
Public Liability	£12,000,000
Employers Liability	£10,000,000
Hirers' Liability	£2,000,000
Personal Accident	£500,000 / person £2million / incident
Libel & Slander	£250,000
Fidelity Guarantee	£250,000
Legal Expenses	£200,000
Motor legal expenses	£100,000

It is our opinion that this level of cover is adequate for Council's Current and ongoing insurance requirements, however, we draw the Clerk & RFO, Chairman and Councillors attention the Insurance Schedule's **Statement of Fact**:

"If you provide services or activities to children, or adults who are in need of care and support and therefore may be unable to protect themselves against abuse or neglect:

- Your organisation has not had any third-party inspections with a grading of Inadequate, Requires Urgent Improvement, Weak or Unsatisfactory***
- You have in place a written safeguarding policy and accompanying procedures that clearly set out the actions to take in response to child and vulnerable adult abuse***
- You carry out safer recruitment and selection processes that include the seeking of appropriate criminal records checks, alongside a renewal and update process***
- All Employees and volunteers engaged in regulated activity and/or activity that brings them into contact with children or vulnerable adults receive safeguarding awareness training including refresher training***
- You have one or more designated practitioners for safeguarding to support other practitioners in the organisation to recognise and respond to concerns about Abuse***
- You retain employment records, safeguarding checks, safeguarding policies and procedures and safeguarding records for at least the prevailing regulatory best practice period.***
- If you provide services or activities to children, or adults who are in need of care and support and therefore may be unable to protect themselves against abuse or neglect, and you become non-compliant with any of the above statements, you must tell us, as it may affect your ability to claim under this policy."***

We take this opportunity to remind the Clerk & RFO, Chairman and Councillors that if the Council provides services or activities to children, or adults who are in need of care and support and therefore may be unable to protect themselves against abuse or neglect, and you become non-compliant with any of the above statements, it may affect the Council's ability to claim under this policy; and,



Noted that the new Clerk & RFO in post has stated that the Council is not responsible for any Children's playground.

Internal Control Objective '3' – Conclusions & Recommendations

18) INSURANCE SCHEDULE – KEY FACTS

We take this opportunity to draw the Clerk & RFO, Chairman and Councillors attention to the Key Facts statement which is a component of all Insurance Policies which are amended from time to time. Non-compliance with any of the Key Facts statements, may affect the Council's ability to claim under this policy. The worst case scenario for non-compliance could involve the Council, its officers and members being held liable, jointly and severally, for any claim against it.

Recommendation

R38. It is imperative that the Council is able to provide clear evidence that it meets all Key Facts statements at all times.

19) REVIEW OF RISK MANAGEMENT & RISK REGISTERS

We have noted that the Council only holds a very basic and generic Risk Management Policy and a very basic and generic Business Risk Assessment entitled 'Financial & Operational Risk Assessment' neither of which may be described as meeting the reasonable and proportionate needs of the Community Council.

It is a matter of significant concern that there is no evidence that the Council has ever held a formal Health & Safety Risk Register which is mandatorily required. This is an extremely serious deficiency as the Council owns and is responsible for its two Welfare Halls at Felindre and Garnswllt which have the following recreational facilities:

- Felindre: MUGA, Outdoor Gym, Playing field.
- Garnswllt: Playing field with Rugby and Football pitch, and a community garden.

The Council also owns and maintains a parkland which contains a bog garden, a MUGA with floodlights, a former tennis court, a community garden, a grassed area for dog walking, an area of hard standing and a right way and a wooded area known as the Dell.

We remind the Clerk & RFO, Chairman and Council Members that it is an **absolute** requirement of JPAG the Practitioners Guide 2024 and Internal Control Objective 3 in the Annual Return Internal Audit Report FY2024-25 that Councils maintain reasonable and proportionate Risk Registers are with are reviewed by Council Members and Adopted, at least once annually, with said adoption being recorded in the Council's Approved and Published Minutes.

Such Risk documentation that the Council is currently able to demonstrate does not meet even the basic requirements of Mawr Community Council.

Recommendation

R39. We remind the Clerk & RFO, Chairman and Members that whereas it is a statutory requirement of Review and Readopt its Risk Register(s) at least once annually, recording the Readoption in the Approved and Published Minutes in the corresponding Full Council

or Committee Meeting, but that it is also a requirement that the documentation which is reviewed and Resolved by the Council is drafted to a standard which is reasonable and proportionate for the Council's requirement and that a full Health & Safety Risk Assessment is an absolute mandatory requirement of the Council's Risk Assessment process.

Due to the absence of any Health & Safety Risk Register adopted by the Council and the paucity of quality of the Generic Business Risk Assessment and Business Risk Policy which fails to meet the requirements of the JPAG Practitioners Guide 2024, a Negative Assertion has been recorded against Internal Control Objective 3 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '3'

No Assurance: The 2024-25 Action Plan is recorded in Section 9 of this report

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 from our review of the Council's Minutes that there is no clear evidence of the Council Members review of the Budget Vs Actual Income and expenditure during the 2024-25 financial year whatsoever, either at full Council or Committee level;
-  Noted from our review of Council Minutes that Members did not receive a year-end Budget Vs. Actual report for the 2024-25 financial year due to the fact that the previous Clerk & RFO in post had produced no books of accounts;
-  Noted that the Clerk & RFO undertook a very basic Budget setting and Precept determination process for 2025-26 financial year which appears to have taken place between the 18th of December 2024 to the Extraordinary meeting of the Community Council on the 27th of January 2025. The final draft budget, retained in a Microsoft Excel spreadsheet is of such poor quality it provides clear evidence that no proper accounting system was in place during the 2024-25 financial year and the requirements for the Council's operational expenditure were not understood; **A formal recommendation has been made in this regard;**
-  The Council formally Resolved its Budget and Precept for the 2025-26 financial year under Minute reference 2(c), in the amount of £113,150.
-  Noted that the Council did not hold any formally constituted earmarked reserves as at the 31st of March 2025;
-  Checked and verified the year-end outturn, based on the Council's forensically reconstructed accounts for the 2024-25 financial year maintained in Rialtas Alpha. as at the 31st of March 2025 was as follows:

Cash at bank as at 31st of March 2025

CB1 HSBC Mawr CC Current Account	£ 37,192.42
Total	£37,192.42

Earmarked Reserves	£ 00.00
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General Reserve calculation including ex

Total expenditure FY2024-25	£196,445.00
Average monthly expenditure FY2024-25	£16,370.42

Retained level of General Reserve 2.27 months

General Reserve calculation excluding exceptional MUGA expenditure

Total expenditure FY2024-25	£128,078.00
Average monthly expenditure FY2024-25	£16,370.42

Retained Level of General Reserves 7.82 months

The level of the Council's General Reserve as at the 31st of March 2025 (including the exceptional MUGA expenditure) is approximately two (2) months retained General Reserve at the average prior year monthly rate of expenditure. JPAG the Practitioners Guide 2024 recommends that Councils of Mawr Community Council's size and structure retain General Reserve of between three and twelve months based on the average prior year monthly rate of expenditure. The Council's level of retained reserve sits just below this range;



We note that the Council retains no formally constituted Earmarked reserves;



We have checked and verified the content of the Core Information document and Variance Report, prepared by the new Clerk & RFO in post for onward submission to Audit Wales in support of the FY2024-25 Annual Return, without the requirement for further explanation or investigation.

Internal Control Objective '4' – Conclusions & Recommendations

20) BUDGET MONITORING & MANAGEMENT

It is this auditor's opinion that there are significant concerns relating to both the regular budgetary monitoring and management of the Council's financial affairs and also to the Budget setting and Precept determination process itself.

The Approved and Published Minutes of the Community Council, and its Committees provide no clear evidence of budgetary review whatsoever.

Recommendation

R40. The Clerk & RFO **must** ensure that Councillors are provided with a full Budget monitoring report, for scrutiny and approval, on at least a quarterly basis.

21) BUDGET SETTING & PRECEPT DETERMINATION PROCESS

Mawr Community Council owns two Welfare Halls and associated land which includes the following:

- Felindre Welfare Hall, Outdoor Gym and Playing Field
- Sally's Way (Little Forest)
- Garnswllt Playing field with Rugby and Football pitches and Community Garden

We have noted that due to what in our opinion is a historical misunderstanding concerning the proper management of the Council's Assets, that the Council has abdicated the responsibility for the management of the Felindre and Garnswllt Welfare Halls to external organisations who

manage the Hall's under a zero cost licence resulting in the loss of the revenue from these halls by the Council and by definition the loss of the revenue to the detriment of the Council's electorate.

We have noted the budget setting and precept determination report produced by the previous RFO & Clerk in post and that the final draft budget which was presented for the purposes of this Internal Audit even included budget amounts for assets which the Council does not possess for example a £60,000 provision for the Felindre Children's play area and unexplained expenditure such as £1,200 on Health & Safety and £22,750 expenditure on Craig Cefn Parc running costs. It is our opinion that it was not adequately considered for the following reasons:

- (a) There was no clearly defined budget setting & precept determination process in place.
- (b) There is no clear evidence of iterative draft budgets which have been refined.
- (c) The budget such as it is, was developed externally to the Council's Edge finance system, which had not been utilised during the 2024-25 financial year and could have produced a variety of models for Councillors considerations had the budgetary data been entered.

Recommendation

- R41.** The Clerk & RFO **must** ensure that the Chairman and Councillors are provided with a full Budget monitoring report is provided to them, for scrutiny and approval, on at least a quarterly basis.
- R42.** The Clerk & RFO **must** develop a proper Budget setting and Precept determination process schedule and disseminate this to Councillors.
- R43.** The Clerk & RFO, Chairman and Councillors must engage in budget setting and precept determination meetings and give due consideration both to known and projected base-line running costs of the Council and to anticipated project costs to ensure that the Council is properly funded.
- R44.** The Clerk & RFO, Chairman and Councillors **must** ensure that the Council establishes reasonable and proportionate Earmarked Reserves to assist with ongoing project and budgetary management;
- R45.** The Clerk & RFO, Chairman and Councillors should work towards establishing a medium term financial plan for the Council over a three to five year period. This should include the development of a proper business plan which include any revenue generating potential by the Community Council outside the levy of the Precept.

Due to the paucity of the Council's budget management and budget setting & precept determination process, a Negative Assertion has been recorded against Internal Control Objective 4 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '4'

No Assurance: The 2024-25 Action Plan is recorded in Section 9 of this report

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:

INCOME FY2024-25**PRECEPT**

The Council received the FY2024-25 Precept in the amount of £109,112.00

NON-PRECEPT INCOME**Grants & Donations**

Total income from Grants and Donations was received in the amount of £55,067.03

VAT Reclaims

Total income from VAT Reclaims was received in the amount of £25,623.24

Craig Cefn Park MUGA contribution

Total contribution received for MUGA project from Craig Cefn Parc in the amount of £30,896.21

CASH MANAGEMENT & BANKING

The Council continues to receive payments electronically. No cash payments.

SALEABLE STOCK

The Council holds no saleable stock.

FELINDRE AND GARNSWLLT WELFARE HALLS

It is a requirement for all Councils to leverage their assets for the benefit of their electorate. The Council owns two Welfare Halls: Felindre and Garnswllt. The Council has abdicated the responsibility for the management and associated income streams for both these Halls to two separate Management Committees under a zero cost licence whilst remaining responsible for the repairs and maintenance of the buildings concerned.

The previous Clerk & RFO reaffirmed the requirement that the Council continued this relationship. We take the opportunity to advise the new Clerk & RFO in post, the Chairman and Members that there is not now and never has been any legislation which requires this. It is our opinion that when the Craig Cefn Parc was registered as a formal charity in 1999, the guidance for the operation of the Charitable Trust, of which the Council is the Sole Trustee, that requires the Trust to be managed by a separate Committee with a separate bank account, and with the accounts reported on and audited separately was transposed, incorrectly, to the two other halls.

For the avoidance of doubt, the Council could and should manage both the Felindre and Garnswllt Welfare Halls within the Council's own structure. Income should be received to the Council's bank account and the funds used for the benefit of the Council's electorate.

The current situation is unacceptable in that the Halls are licenced, (an inappropriate legal device where a lease agreement is the proper legal tool) for zero fee to two independent committees which manage the halls, receive all income in relation to the Halls whilst the Council remains responsible for all repairs, maintenance and other costs for the Halls. A relationship which is very much to the detriment of the Council in terms of lost revenue, and the electorate.

Further, the question remains what type of organisation are the licencees, where are the accounts submitted to and has the Council, at any time, had site of these accounts.

Internal Control Objective '5' – Conclusions & Recommendations

22) MANAGEMENT OF THE COUNCIL'S ASSETS

As stated above, the Council, due to inaccurate historical information received, has abdicated its responsibility for the management of its two Welfare Halls, licencing these to two external committees for zero benefit whilst retaining responsibility for all repairs, maintenance and other associated costs. In doing so has deprived its electorate of the revenue from both of these Halls and potentially has placed the Council in a position where the Budget and Precept have been set at a higher level than would otherwise have been required. It appears that this has been the case for over twenty years, and it is obvious that efforts to correct this error will be politically sensitive.

R46. The Council should regain control over its assets, and ensure henceforth, that the revenue gained from these Halls is utilised for the benefit of the electorate and kept in mind at all times during the Council's Budget setting and Precept determination process.

R47. We advise the new Clerk & RFO in post to review the Audited Financial Accounts for both the Felindre and Garnswllt Welfare Halls for the last three financial years and to review the Corresponding Internal Audit reports and submissions to Companies House, should these have been made.

R48. We strongly advise the new Clerk & RFO in post, the Chaiman and Councillors that the existing external Committees which have governed the Felindre and Garnswllt Welfare Halls continue to be involved in the process and the future operation of the Halls and the matter of reclaiming control of the Halls is treated with proper deference and sensitivity.

Due to the failure of the Council to properly manage its assets and leverage the revenue from these to the benefit of its electorate, a Negative Assertion has been recorded against Internal Control Objective 5 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '5'

No Assurance: The 2024-25 Action Plan is recorded in Section 9 of this report.

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.

Mawr Community Council does not operate a Petty Cash System, with all incidental payments being made via the Council's issued Credit Cards.

Internal Control Objective '6' – Conclusion

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

Outcome - Internal Control Objective '6'

Not applicable – The Council does not hold a Petty Cash system

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 during the 2024-25 financial year from the 01st of April 2024 to the 31st of March 2025 the Council employed a maximum of six people. We have reviewed the Contracts of employment for all staff members employed during this period noting that staff are in possession of different contracts/statements of particulars/emails with different terms based on the date on which they commenced employment. There is also clear evidence of unauthorised review of remuneration, terms of employment and variation of terms in a number of cases. **We have made a formal recommendation in this regard;**
-  Noted that there has not been a formal role / salary review undertaken in several years. A general comment without Resolution is recorded in the Council's Minutes that a review was undertaken of employee's SCP grades, however, only the Clerk & RFO in post at that time was remunerated against an SCP grade. **We have made a formal recommendation in this regard;**
-  Noted that the Council's Payroll was outsourced to a local accounting practice until August 2023 when the Clerk & RFO in post at that time brought the payroll back in house and managed it using the HMRC freeware: Unusually we have reviewed the Council's payroll from February 2023 and note that from August 2023, the Clerk & RFO in post made a combination of direct payments of her expenses, homeworking allowance and salary including any TOIL/Holiday pay/Overtime and that the salary payments remained extremely variable until the conclusion of their employment;
-  Noted that the Clerk & RFO, who held no sector specific qualifications, appraised their own job role during 2024 and awarded themselves a 10 point SCP paygrade salary increase with effect from the 1st of April 2024. It should be noted that we can find no clear evidence whatsoever either in electronic or hard copy of the Council Members Approving this increase;
-  We have noted that there are no extant payroll records in relation to Holiday allocation, TOIL, Overtime or Sickness whatsoever;
-  Noted that the Clerk & RFO voluntarily reduced her role to that of RFO in September 2024 and that an Interim Clerk, who was an ex-colleague, was appointed according to the extant email pertaining to this at 11:23 hrs on the 07th of September 2024, in the morning before the meeting to Approve the appointment took place (the email is retained on our permanent record).
-  We can identify no timesheets in relation to the actual working hours of any staff member;

-  Conducted a 100% review of the council's payroll for the period of the 01st of March 2024 to the 31st of March 2025;
-  Checked and verified that the PAYE and NI deductions mandated by HMRC PAYE Tools have been paid over to HMRC, but have been unable to confirm that the PAYE and NI deductions are as required due to the absence of proper payroll records including current tax codes;
-  Noted that the Council is **not** enrolled in Pension Scheme which has been a statutory requirement since 2016; and,
-  Have been unable to verify that only direct salary costs and corresponding deductions appear in Box 4 'Staff Costs' of the 2024-25 financial year Annual Return due to the absence of proper payroll reporting by the previous Clerk & RFO in post.

Internal Control Objective '7' – Conclusion

23) PAYROLL & PENSIONS

It cannot be said that the Council's payroll was either properly managed or subject to proper scrutiny and approval during the 2024-25 financial year. There is no evidence of the proper internal controls being put in place to manage basic Human Resources / Personnel functions or to ensure that only the hours/TOIL/Holiday Pay/Sickness worked by staff members were claimed by staff members.

Further, it is entirely unacceptable that any person in authority should be able to unilaterally review their own remuneration, approve a substantial pay increase and amend their own contract of employment without reference to the Council for Members Scrutiny and Approval.

We note, once again, Council Members were not presented with proper Schedules of Payments and receipts which included monthly salary payments and the disinclination of Council Members to demand that this information be provided to them due to fears of being accused of bullying and harassment has led to the position where there has been no effective Internal Controls over the critical area of the Council's Payroll.

Finally in this area of review we have noted that all employees have contained within their various contracts of employment / statement of particulars the right to be enrolled in the Council's Pension Scheme from the point of completion of their probationary period of employment. However, the Council has never enrolled in any pension scheme to fulfil this obligation to its employees and meet its statutory requirement under Law since 2016.

Recommendations

R49. It is a mandatory requirement that all members of staff, irrespective of paygrade, receive the same terms and conditions of employment. Due to the different dates of initial employment various members of staff have different employment contracts with varying terms and conditions of employment. We strongly recommend that during the 2025-26 financial year, all staff members are migrated to the new model One Voice Wales Contract of employment.

R50. It is our recommendation that all staff members job roles are formally appraised, by an independent third party such as the SLCC.

- R51.** It is our recommendation that all staff members should be transitioned onto the NJC SCP paygrade framework to ensure consistency in approach to remuneration standards.
- R52.** Each staff member should have their own confidential employment file which is opened upon their engagement. This file should contain the following:
1. Contract of employment
 2. Annual employment appraisal
 3. Notification of pay increase
 4. Holiday entitlement form
 5. Sickness records
 6. Commendations
 7. Disciplinary notices
- R53.** It is our recommendation that no overtime is to be permitted unless approved in advance by the Clerk & RFO. The Clerk & RFO's overtime, should there be an occasion that this is to be worked, should be approved by the Chairman or Deputy Chairwoman. Timesheets are to be completed at all times.
- R54.** It is our recommendation that all Staff receive a formal annual employment appraisal, delivered by their line manager, during the Budget setting & Precept determination. The Appraisals to be subject to scrutiny and onward approval by the Finance, Employment & Policy Committee.
- R55.** We strongly suggest that the Council's payroll is outsourced, we recommend DCK Payroll solutions, a specialist payroll services provider in Wales and England;
- R56.** The Council must immediately enrol in a Pension Scheme, the Local Government Pension Scheme is administered by Swansea City & County Council, and enrol all eligible staff members who do not wish to 'opt out'.
- R57.** All Staff members who were entitled to be auto-enrolled into the Council's Pension scheme according to their contracts of employment, must receive a back payment into the new Pension scheme equivalent to the contributions which the Council has failed to honour with the corresponding interest which would have been accrued in their personal pension applied.
- R58.** A Payroll and Pensions specialist should calculate the amount of Pension owed to each employee.
- R59.** Henceforth, the Council must automatically enrol all qualifying staff into the Council's pension scheme and make the correct pension contributions.
- R60.** The Council must still register employees in the Pension scheme even if they are not eligible for autoenrolment if that member of staff requests enrolment.

Due to the failure of the Council to properly manage its payroll and pensions scheme, a Negative Assertion has been recorded against Internal Control Objective 7 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '7'

No Assurance: The 2024-25 Action Plan is recorded in Section 9 of this report

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 JPAG Practitioners' Guide.

The Fixed Asset Register maintained by the previous Clerk & RFO in post was presented for audit. That register is not compliant with the requirements of JPAG the practitioners guide and states that Asset Values are recorded at their 'Approximate value':

This is the same Fixed Asset Register which has been presented for the purposes of Internal and External Audit since at least the 2022-23 financial year with minor amendment.

This is a matter of significant concern as even the most cursory glance should have provided any auditor with Clear Evidence that the Fixed Asset Register was non-compliant with either the requirements of JPAG The Practitioners Guide (*Section H Asset and Investment register*) or Council Accounting requirements. It is a statutory requirement that:

- Assets must be recorded at the historic cost price net of VAT, delivery and installation charges without depreciation or appreciation;
- Assets with an unknown purchase price must be recorded on the register on the basis of £1.00.
- Assets which have been donated to the Council must be recorded on the register on the basis of £1.00.
- Assets which have been disposed of must be recorded in the register with the date of disposal and the Minute reference which has instructed the asset to be disposed of;
- The existence of all assets of high value must be physically verified;
- The Register should maintain columns for insured value and date of valuation;
- Assets which have been acquired must be recorded at the payment date;
- There must be a mechanism to easily track the value of assets, with in-year disposals and acquisitions to allow a complete audit trail;
- The total Fixed Asset Value must be that which is reported in Box 12 of the Annual Return Accounting Statements.

Without conducting a physical examination of the Council's Assets we are reliant on the previous Clerk & RFO in post's assertion as to the accuracy of information contained on the Register. With the qualification, we have checked, but cannot verify the 2024-25 financial year Fixed Asset Value in the amount of £181,201.

Internal Control Objective '8' – Conclusions & Recommendations

24) FIXED ASSET REGISTER

It is essential that the Council's Fixed Asset Register is properly maintained moving forward to ensure that the Council's financial statements are complete and accurate in all respects. To this end we have made the following recommendations:

- R61.** The Clerk & RFO is required to oversee the production of proper and accurate Council Accounts. This requirement includes the proper recording of the Council's Assets as amended from time to time including all acquisitions and disposals. The new Clerk & RFO in post has been provided with a template Fixed Asset Register under separate cover to enable him to develop a JPAG / SAPPP compliant Fixed Asset Register for the Council for the 2024-25 financial year.
- R62.** We strongly recommend that the Clerk & RFO seeks a formal valuation by a specialist company of the values of all the Council's Buildings, facilities, land and significant assets for insurance purposes.

Due to the failure of the Council to properly manage its payroll and pensions scheme, a Negative Assertion has been recorded against Internal Control Objective 8 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '8'

No Assurance: The 2024-25 Action Plan is recorded in Section 9 of this report

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 previous Clerk & RFO in post did not produce a single bank reconciliation statement during the 2024-25 financial year and there is no record of the Council having been presented with any Bank Reconciliation statement to a definite date with the recorded balance.
-  Noted that the new Clerk & RFO in post forensically reconstructed the 2024-25 financial year's accounts and has produced full bank reconciliation statements for the single operational HSBC current account utilised by the Council during the year, along with full management accounts. As stated earlier in this report the other HSBC accounts retained a zero balance for the whole year; and,
-  We have checked and verified the Bank Reconciliations on the forensically reconstructed accounts for the 2024-25 financial year, produced by the new Clerk & RFO in post from the 01st of April 2024 to the 31st of March 2025 with no matters arising.

Internal Control Objective '9' – Conclusions & Recommendations

25) BANK RECONCILIATION STATEMENTS

It is considered Best Practice for members to receive full bank reconciliation statements, presented with the corresponding bank statements on a monthly basis, but on a quarterly basis at a bare minimum.

Recommendation

R63. The Clerk & RFO should ensure that henceforth, Bank Reconciliation Statements for all cashbooks, are presented to Councillors, with the corresponding original bank statements on at least a quarterly basis, with the Receipt and Approval of the Bank Reconciliation Statements formally recorded in the Council's Minutes. Further a nominated member of the Finance, Employment and Policy Committee should check and verify these on a quarterly basis.

Due to the failure of the Council to produce a single dated bank reconciliation statement, a Negative Assertion has been recorded against Internal Control Objective 9 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '9'

No Assurance: The 2024-25 Action Plan is recorded in Section 9 of this report

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.’

As previously noted, the previous Clerk & RFO in post did not maintain proper books of accounts for the 2024-25 financial year. Resultantly, the accounts which have been reviewed for the purpose of the 2024-25 financial year internal audit are those which have been forensically reconstructed by the new Clerk & RFO in post utilising the Rialtas Alpha Accounting software, a sector specific standard product designed for Town, Community and Parish Councils in Wales and England.

We have checked and verified the contents of the Council’s single Rialtas Alpha cashbook and year-end reports and consider that the full-year’s transactions as recorded therein have been accurately and consistently made. Rialtas Alpha has been used to manage the following working records, which have all been checked and verified from the 01st of April 2024 to the 31st of March 2025 with reference to prime documentation:

Rialtas Alpha Accounting system FY2024-25

 Cashbooks 1	 Annual s.126 VAT Return
 Monthly Bank Reconciliation reports	 Nominal Ledger report
 Receipts & Payment Account	 Statutory Balance Sheet
 Earmarked Reserves report	 Cash, Investments report
 Trial balance report	 Annual Return report

Further, we have undertaken a ‘line-item’ check and verification of all Rialtas Omega Cashbook for the 2024-25 financial year for the months of April, June, September and December 2024 and March 2025 with reference to supporting prime documentation.

We have checked and verified the Closing balance declared on the Council’s Rialtas Alpha Accounting system as at the 31st of March 2025, against primary documentation, ensuring that the cashbook remained in balance, with no matters arising. We have checked and verified the detail of the Annual Accounting statements, including the Statutory Balance Sheet with no matters arising.

Finally, in this area of review, we have checked and verified the Core Information and Variance Report created by the Clerk & RFO, noting that each variance, +/- 15% has been identified at the nominal code level with a clear and succinct explanation for that variance provided.

Internal Control Objective '10' – Conclusion

26) BANK RECONCILIATION STATEMENTS

It is considered Best Practice for members to receive full bank reconciliation statements, presented with the corresponding bank statements on a monthly basis, but on a quarterly basis at a bar minimum.

Recommendation

R64. The Clerk & RFO must henceforth ensure that proper Bank Reconciliation statements are produced directly from the Rialtas accounting system, reconciled to the last working day of each calendar month and presented to the Council Members for the Scrutiny and onward Approval along with the corresponding bank statements, to ensure that the Members are fully informed as to the Council's financial position each month.

Due to the failure of the previous Clerk & RFO in post to produce proper books of accounts for the 2024-25 financial year, a Negative Assertion has been recorded against Internal Control Objective 9 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '10'

No Assurance: The 2024-25 Action Plan is recorded in Section 9 of this report

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.

The Clerk & RFO has certified that Mawr Community Council acts as the sole trustee for the Craig Cefn Parc Charity in relation to the management of the Craig Cefn Hall. Charities Commission registration number 524190. We have noted that the Charity's Trustees operates in extremis from the Council and it does not currently appear that any Member of the Council actually sits on the Board of Trustees which is a mandatory requirement.

Further, although the Council holds an HSBC bank account for the Charity the Board of Trustees maintains its own account for which it produces formal, audited accounts, which should be submitted to the Charities Committee on an Annual Basis.

When the new Clerk & RFO took over the position he identified that the previous Clerk & RFO in post had not submitted the charities accounts as instructed and that the Charities Commission's website recorded the Craig Cefn Parc charity as 'delinquent'. The new Clerk & RFO in post has now submitted the accounts which are recorded on the Charities Commission's website as having been submitted two-hundred and ten (210) days late.

Internal Control Objective '11' – Conclusion

27) BANK RECONCILIATION STATEMENTS

It appears that the obligations of the Council as the Craig Cefn Parc Charity's sole trustees have been relegated to somewhat of an afterthought in recent years. The new Clerk & RFO in post, Chairman and Members must ensure that these obligations are now met as required by statute.

Recommendation

- R65.** The new Clerk & RFO in post must henceforth ensure that the audited accounts of the Craig Cefn Parc charity are submitted on a timely basis.
- R66.** The Clerk & RFO must ensure that the appropriate number of Council Members sit on the board of Trustees of the Craig Cefn Parc Charity and that the Council meets its obligations as the Charity's sole trustee.

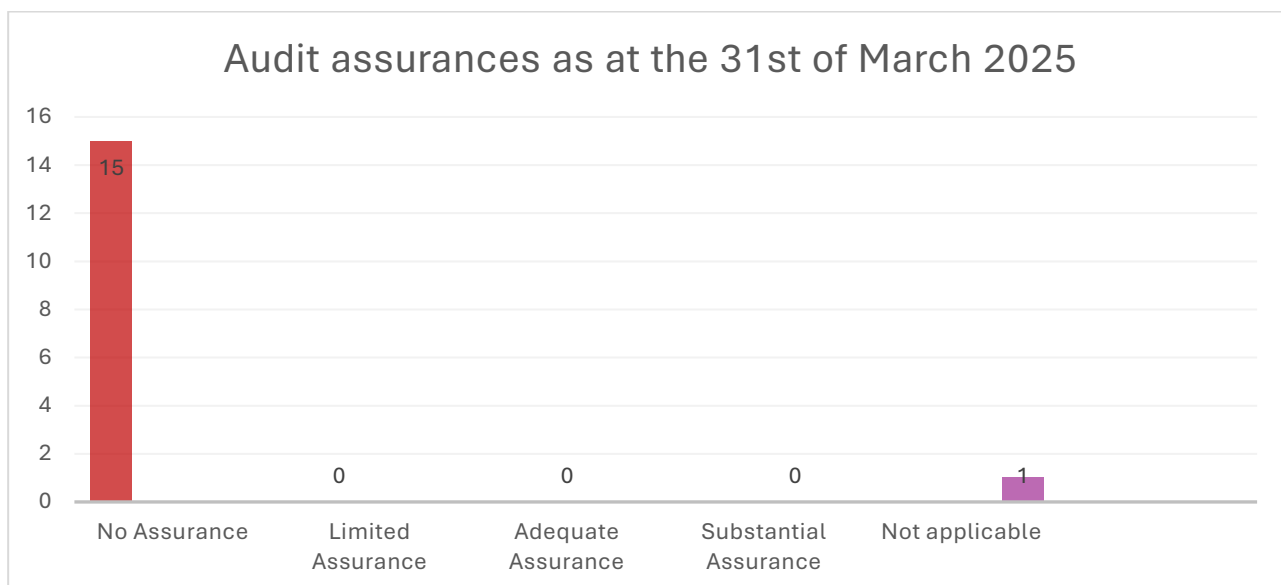
Due to the failure of the previous Clerk & RFO in post to submit the Charity's accounts on a timely basis, and the uncertainty concerning the Council meeting its obligations as a sole trustee, a Negative Assertion has been recorded against Internal Control Objective 9 in the Annual Return: Annual Internal Audit Report.

Outcome - Internal Control Objective '11'

No Assurance: The 2024-25 Action Plan is recorded in Section 9 of this report

8. Audit Assurance Review

During the year-end internal audit for the 2024-25 financial year, we have undertaken 713 separate audit tests, providing sixteen separate assurances in the twelve areas 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. FY2024-25 Internal Audit Action Plan

Corporate Governance – Conclusions & Recommendations

The overall standard of the Council's Corporate Governance is inadequate. We have made following recommendations for improvement:

1) AGENDA & MINUTES

The Approved and Published Minutes of a Council is the **only** Legal Record of a Council's Business which is recognised by a court. As such, it is important that the person holding the position of the proper officer, in Mawr Community Council's case, the Clerk & RFO or the person responsible for producing the Agenda and taking the Minutes understands how Agenda are properly constructed and published, and how Minutes are required to be taken with both the language used and the minute referencing protocol being consistently and properly applied:

Our review of the minutes of the Full Council and its Standing Committee meetings (excluding Planning) for the full year provided clear evidence that the standard of the Council's Agenda and Minutes was not adequate:

- The minutes were not concise or clear with poor use of language which could lead to ambiguity;
- Multiple examples of discussions without formal Resolution or record of Actions to be taken;
- Minute referencing is required to be consistent with each item of business having a unique reference and / or sub-reference. There is no clear evidence of this practice during the 2024-25 financial year with different conventions being used;
- Several items of business have been conflated underneath a single Minute reference with no unique identification;
- We are advised that documentation which should have accompanied the Agenda pack, were routinely missing, only displayed on a screen during meetings and that no supporting documentation, including financial reports have been published on the Council's official website with the Minutes or the Agenda pack; and
- A total lack of specificity and relevant detail in the reporting of all financial matters.

Recommendations

- R1.** The Clerk & RFO in post should undertake, as a matter of urgency, either the SLCC or the One Voice Wales Agenda and Minute taking course. We draw the Clerk's attention to the [Minutes](#) and [Agenda](#) of the Clerk at Chepstow Town Council which we consider to be of exemplary quality.
- R2.** All Agenda, along with the corresponding Agenda pack, should be published on the Council's official website for a period of at least five years.
- R3.** All Minutes must be properly referenced. We strongly encourage a referencing system which starts each year at the Annual General Meeting in the format of Council or committee initials / numeric reference / financial year. For example, the first Minute of the Annual General

Meeting of the Full Council in 2025-26 would be FC/001/25-26, the last FC/791/25-26 for example.

- R4.** Items of business resolved under a full Minute reference should each be uniquely referenced with a sub-reference for ease of identification: FC/002/25-26 (a), (b), (c) for example.
- R5.** All matters pertaining to financial decisions **must** record the associated Resolution against a unique reference and specific language, without ambiguity, must be used. For example:

FC/101/25-26 Monthly Financial Matters

(a) Members Received and Approved the Bank Reconciliation statements for the MCC HSBC current account as at the 31st of March 2025 with a closing balance of £xx.xx

(b) Members Received and Approved the Bank Reconciliation statements for the MCC HSBC Reserve account as at the 31st of March 2025 with a closing balance of £xx.xx (*repeat for each bank account*).

(d) Members Received and Approved the Schedule of Payments to the 31st of March 2025 as recorded, in the amount of £xx.xx, and initialled the payment documents, including invoices and receipts, as having been Approved.

(e) Members Received and Noted the Schedule of Receipts to the 31st of March 2025 as recorded, in the amount of £xx.xx (*Where remittances have been received*)

(f) Members Received and Noted the Income and Expenditure report by cost centre to the 31st of March 2025.

(g) Members received and noted the Clerk & RFO's Budget vs. Actual report to the 31st of March 2025. (*Quarterly basis only*).

2) MEMBERS REGISTER OF INTERESTS

The Local Government Act 1972 contains new requirements relating to the registration of members' interests. Section 81 of the Local Government Act 2000 requires a Community Council (as well as other authorities) to maintain and publish a register of members' financial and other interests as are specified in the model code of conduct (prescribed by Order under section 50 of the 2000 Act. Prior to commencement of section 58 of the Act, the register needed to be available for inspection at Council offices at all reasonable hours. Section 58 of the Act requires that the register is also published electronically. In addition, the Act transfers responsibility for establishing and maintaining the register of interests from the principal authority's monitoring officer to the 'proper officer' of each Community Council. The 'proper officer' is the member of the Council's staff designated by the Council for this purpose.

Recommendation

- R6.** The Clerk should ensure that, with immediate effect, the standard form for the Members Register of Interest is obtained from Swansea City & County Council for onward distribution to the Council's Members for completion.
- R7.** Upon completion of Member's Register of Interests, the documents **must** be returned to the Clerk for retention in the Council's official office.

- R8.** Each Member's Register must be scanned, saved in a protected .PDF file and published on the Council's official website, accessible via a hyperlink from the corresponding Member's profile.

3) COMMITTEE STRUCTURES

The Council's Committees and Sub-Committees are each composed of the entire membership of the Community Council rather than a sub-section of this as required. This has the effect of the Community Council holding multiple meetings under restricted powers rather than true Committees acting with delegated powers which endorse their recommendations for approval by Full Council.

- R9.** We strongly suggest that the Clerk & RFO, Chairman and Councillors consider restructuring the Council's committees, in line with best practice, to ensure that each committee is comprised of a sub-section of the Full Council's Membership.

4) STAFF & COUNCILLOR TRAINING

During the 2024-25 financial year, there is no clear evidence that the Council maintained a formal training plan for its employees and Council Members.

- R10.** It is a statutory requirement in Wales for each council to develop and publish a training plan for its employees and Council Members. The new Clerk & RFO in post should ensure that such a plan is drafted and Approved by the Council prior to publishing on the Council's official website.

5) ANNUAL RETURN SUBMISSION

We note that the 2024-25 financial year Annual Return was submitted to Audit Wales without the Annual Return Internal Audit Report having been completed due to "problems with the Internal Audit". Such action is unlawful. The Annual Return may not be submitted without the Annual Return Internal Audit report having been completed as the Council's Governance Statements are guided by this report.

- R11.** It is a statutory requirement that the Annual Return is submitted to Audit Wales fully and completely with any additional information requested by the Auditor General in support of the Return being provided in full.

We have noted that there appear to be three different versions of the Annual Return for the 2024-25 financial year. One which is encrypted and cannot be opened, another which contains an extended version of an 'Internal Audit' report which is signed with a copied .JPG signature and a third without the Internal Audit report which is signed with a .JPG signature pertaining to the previous Clerk & RFO in post and what appears to be the Chairman's electronic signature.

- R12.** When the Council Approves its Annual Return for submission to Audit Wales, it is required to do so in a meeting of the Full Council with the RFO and the Chairman signing the Return using a 'Wet Signature', in the presence of the other Councillors. The new Clerk & RFO in post must ensure that this practice is adhered to in future.

6) NOTICE FOR THE EXERCISE OF ELECTORS RIGHTS

We note from the Approved and Published Minutes of the Extraordinary Meeting of the Full Council on the 26th of June 2024 that the Notice for the Exercise of Electors Rights was Announced

prior to any Resolution of the Council Members, during a meeting of the Full Council to either make the Announcement, or to Approve the commencement and conclusion dates of the Notice itself.

R13. The Notice for the Exercise of Electors Rights must be Approved by Council Members. This includes the Date of the Announcement and the Dates of the Commencement and Conclusion of the period of Electors Rights. The Announcement of the Notice cannot statutorily take place prior to the date of the meeting being convened. The new Clerk & RFO in post must ensure that proper practices are adhered to in future.

7) THE COUNCIL'S OFFICIAL WEBSITE

The Council's official website is not hosted on a [***.gov.wales/***.gov.cymru](#) or [.gov.uk](#) domain (although it is apparent from the council's email addresses that it possesses a [***.gov.cymru](#) domain). Further the Council's website is not hosted on a JSEC compliant server and does not meet the requirements of the current Accessibility Regulations for public sector bodies which came into force on the 23rd of September 2018 in that all websites **must** meet the international WCAG 2.2 AA accessibility standard.

From the 01st of April 2026, we understand that all council's will be required to utilise a [.gov.***](#) domain hosted on a JSEC compliant server.

Recommendations

R14. The new Clerk & RFO **must** ensure the Council's website is brought into compliance with the international WCAG 2.2 AA accessibility standard as soon as is practicably possible.

R15. We strongly recommend that the Council migrates its website to the [mawrcommunitycouncil.gov.cymru](#) domain, managed by a hosting company on the JSEC approved list as soon as practicably possible and in any event, prior to the 31st of March 2026.

8) INFORMATION UPLOADED TO THE COUNCIL'S OFFICIAL WEBSITE

The Clerk & RFO must ensure that all Annual Returns, Internal Audit Reports, Notice for the Exercise of Electors Rights and supporting statements are published on the Council's website under an appropriate menu and upon the Council's official noticeboards.

Recommendations

R16. The Clerk & RFO **must** ensure that each of the Audit Wales, Auditor General's Reports and the Notice for the Exercise of Electors Rights, are clearly identified as 'Audited or Unaudited'.

R17. At least five full year's Annual Returns, Notice for the period of Electors Rights and Notice for the Conclusion of Audit **must** be published on the Council's website at all times.

R18. The Clerk & RFO must ensure that the Notice for the Period of Electors Rights is published on the Council's official website on the date of the Announcement.

R19. The corresponding Notices of Conclusion of Audits from Audit Wales, must also be published on the Council's official Website along with the Annual Return information for the corresponding financial year upon receipt.

R20. Internal policies are not required to be published on the Council's official website. Policies such as Staff Policies, including for example Grievance & Disciplinary Policies, Lone Working policies., should be published on a staff portal which employees are given access to.

9) POLICY DOCUMENTATION

The current portfolio of policy documentation published on the Council's official website is neither sufficient nor appropriate for the Council's current and ongoing requirements. It is imperative that all Community Councils demonstrate a consistent, version controlled, portfolio of Policies which encompasses the totality of the Council's operations. We suggest that the following policies are drafted for scrutiny and onward approval by Council Members:

- 1) GDPR including Document Retention Policies
- 2) Privacy Policy
- 3) Grant Aid Policy
- 4) Vexatious Complainant Policy
- 5) Complaints Procedure
- 6) Biodiversity Policy
- 7) Terms & Conditions of Hire
- 8) Safeguarding Vulnerable People & Children Policy
- 9) Modern Slavery Act
- 10) Anti Money laundering policy
- 11) Social Media & Electronic Communication Policy

All Policy Documents should be drafted using a single template with a cover page containing the Council's logo style and the name and version control number of the Council. All Policy Documents should be drafted using the same typeface and contain an approval and version control matrix on the last page.

We have discussed this matter with the Clerk & RFO and will provide a suite of Template Policies for Councils which the Council may use for reference should it choose to do so.

Recommendation

- R21.** We suggest that the Council drafts a standardised portfolio of Policy Documents, to meet the Council's current and ongoing requirements, for scrutiny and onward approval by Council Members.

10) GENERAL DATA PROTECTION REGULATION (GDPR) POLICIES & ENFORCEMENT

Noted that the Council does not have appropriate Data Protection Policies in place, no formal Document Impact Assessment has been undertaken and there is no Document Retention policy, although it is registered as a Data Custodian with the Information Commissioners Office.

Recommendation

- R22.** As a public authority, which exchanges emails and other communications with members of the public, and which is required to retain a wide range of documentation both in hard copy and electronically, the Council is required to have a reasonable and proportionate General Data Protection Regulation (GDPR) Data Protection Policy and associated Internal Controls in place including a Document Retention Policy. This has been discussed at some length with the Clerk & RFO and the Chairman.

We strongly encourage the Clerk & RFO to draft an appropriate suite of GDPR and Data Protection policies for Scrutiny and onward Approval by Council Members. Further, a Document Retention policy should be drafted and maintained by the Chief Officer to ensure that all council documentation, either electronic or hard copy is secured and maintained appropriately and for the correct period of time.

A major element of the GDPR legislation is the dissemination of data in a fully controlled environment. We have noted during our review of the Council's communications, that the previous Clerk & RFO in post utilised ten different email addresses during tenure, including personal email addresses and the email address of another Council when discussing Mawr Community Council business. This is a clear breach of GDPR as the Council's data and communications cannot be said to be, in any way, fully under the control of the Council.

R23. We advise the new Clerk & RFO in post, Chairman and Council Members of the absolute requirement to comply with the General Data Protection Regulation as amended from time to time. This includes all communications made in the furtherance of Council business, by officers and members being undertaken on official Council email addresses only.

11) CYBER SECURITY

Noted that the Council's IT infrastructure during the 2024-25 financial year can only be described as wholly inadequate with over 17,000 disparate files being held with no proper or coherent filing structure on an outdated Apple MacBook. There is clear evidence that during the 2024-25 financial year unauthorised deletions of emails, council documentation and financial records was undertaken. There is also clear evidence contained in letters from Solicitors acting for and on behalf of the Council that a tranche of the Council's Minutes, required for Disclosure, had been destroyed during the previous financial year on the basis of a claim that they were destroyed following "proper protocol".

The new Clerk & RFO in post and this auditor undertook a detailed review of the extant electronic and hard copy records of the Council and were unable to identify a wide variety of documents, including Approved and Published Minutes which were required for review in support of the 2024-25 Internal and External Audit process.

It should be noted that:

- The Council cannot provide a full record of its Approved and Published Minutes for the 2022-23 and 2023-24 financial year;
- The Council cannot provide clear evidence of any formal backup and data protection procedure being in place during the 2024-25 financial year;
- The Council cannot provide clear evidence of a Cyber Security policy/resilience strategy in place;
- There is clear evidence of unauthorised access, modification and deletion of Council records during the 2024-25 financial year. This includes but is not limited financial records for the 2021-22 & 2022-23 financial year, finance emails, payment documents, public tender information; and,

- There is clear evidence of passwords to council email accounts being changed without permission and Council Members being locked out of their email accounts, with no member of staff claiming responsibility.

As is the case with many small to medium sized councils, historical consideration given to IT infrastructure, resilience and business continuity has been minimal. Currently, the Council is unable to provide clear evidence of a coherent IT strategy or action plan, and it has been unable to secure its financial records from inadvertent deletion or malicious sabotage.

Recommendation

- R24.** The Council's existing IT Infrastructure is no longer fit for purpose and should be upgraded with immediate effect, we suggest to a Cloud Based Microsoft Office 365 integrated SharePoint system and Rialtas Omega system protected by appropriate security, anti-malware, anti-hacking and anti-virus solutions in place, as advised by the Council's IT provider.
- R25.** All Councillors must be provided with Council specific email addresses for the purposes of Council business as soon as is practicably possible to ensure compliance with current GDPR and Data Protection legislation.
- R26.** All Purchase documents must be forwarded to a single email address i.e. accounts@mawrcommunitycouncil.gov.cymru for example.
- R27.** All supplier portal user details must be set to accounts@mawrcommunitycouncil.gov.cymru with passwords recorded and placed in an envelope which is held in a secure location. We strongly suggest that it is made an immediately dismissible offence for any staff member to amend contact and account details, including usernames and password. Such activities should only be undertaken by the Proper Officer of the Council: The Clerk & RFO at the instruction of the Full Council. We advise the Clerk & RFO, Chairman and Members that unauthorised access, unauthorised modification and unauthorised use of IT systems are crimes under the Computer Misuse Act 1990 as amended from time to time.
- R28.** All Staff and Council Members should undertake cyber security training as part of the Council's onboarding process, or continuous professional development.
- R29.** The Senedd and the UK Government are both increasingly focused on cyber security. In the 2025-26 Annual Return, Assertion 10 will be introduced in relation to Digital and Data Compliance. Assertion 10 includes the mandatory requirement to have a written IT policy, using council-owned *****.gov.uk/.gov.wales/.gov.org** domain names and ensuring that email management is secure. Assertion 10 aims to enhance digital accountability and data protection for councils, for the 2025-26 financial year and onwards. We strongly encourage the Clerk & RFO, Chairman and the Council Members to work towards Cyber Essentials Certification during the 2025-26 financial year.

Internal Control Objective '1' – Conclusions & Recommendations

12) NUMBER OF BANK ACCOUNTS

The Council holds five separate bank accounts with the HSBC bank. However, only one is active. We have also noted that the previous Clerk & RFO in post is still recorded as the primary user on these account.

Recommendation

R30. We strongly suggest that the Clerk & RFO, Chairman and Council Members close all the Council's current HSBC accounts and transfer the funds held in the HSBC current account to a new banking services provider which offers a secure online multi signatory authorisation facility as a matter of course.

13) MAKING PAYMENTS IN COMPLIANCE WITH FINANCIAL REGULATIONS

During the 2024-25 financial year, the previous Clerk & RFO in post was able to undertake the payments process without any Internal Controls being in place to enforce either Approval or Authorisation of payments made for and on behalf of the Council by Council Members.

Such actions are not compliant with model Financial Regulations. We note that the previous Clerk & RFO in post had amended the Council's Regulations to permit the Clerk & RFO to make payment up to a value of £7,500.00 unilaterally. This auditor has been unable to obtain clear evidence that Council Members Resolved to Approve such an amendment.

Model Financial Regulations require at least two Council Members to physically authorise payments on the Council's bank account, not the Clerk & RFO who should, in best practice terms only be able to load authorised payments to be settled onto the bank account payment system, make statement enquiries and submit requests to the bank.

We advise the new Clerk & RFO, Chairman and Councillors that single person authorisation presents a security risk to the Council should the Council's bank account be hacked. Further, single person authorisation could leave the Clerk & RFO open to unwarranted allegations of impropriety should the validity of a payment ever be disputed.

R31. The Clerk & RFO should immediately ensure that the current One Voice Wales Standing Orders and Financial Regulations are amended to suit the Council's requirements, reviewed and adopted by Council Members, ensuring that proper financial controls are in place and the Clerk & RFO is prohibited from making unilateral payments.

R32. The Clerk & RFO should expediently ensure that the Council's banking facilities are brought into compliance with the current One Voice Wales model Financial Regulations with the appropriate online payment approvals being undertaken by at least two nominated Council Members.

R33. The Clerk & RFO should henceforth ensure that a proper Schedule of Payments and Receipts is presented to the Chairman and Council Members with the Agenda Pack, at least three clear working days prior to the corresponding meeting, and that all supporting information referred to in the Agenda Pack is published with the Minutes of that meeting.

Due to the absence of properly implemented Internal Controls in relation to making payments for and on behalf of the Community Council a Negative Assertion has been recorded against Box 1 in the Annual Return: Annual Internal Audit Report.

Internal Control Objective '2' – Conclusions & Recommendations

14) MANDATORY PUBLIC TENDER

We draw the attention of the Auditor General of Audit Wales, the Clerk & RFO, Chairman and Councillors to the **absolute** mandatory requirement of all smaller authorities to comply with public tender process. For the avoidance of doubt this means that **all** procurements with a total value in excess of £25,000 excluding VAT (£30,000 including VAT) over the duration of that contract **must** go out to formal competitive tender with the tender being published on the governments' sell2wales and / or contractsfinder tender portals as per Procurement notice PPN 01/23 attached to this report as Appendix 1.

There is clear evidence that the procurement of the MUGA which was awarded in the 2024-25 financial year was not compliant with the statutory process and from the extant documentation available for the review there is the potential that the process was tainted.

Recommendation

R34. The Clerk & RFO should expediently ensure that a proper Schedule of Payments & Receipts is prepared for each meeting of the Full Council. The report should be produced directly from Rialtas and be presented to Council Members in the same, agreed format, on a monthly basis. The Schedule of payments **must** be uniquely referenced and be published as part of the Meeting Agenda Pack on the Council's official website.

15) QUOTATIONS PROCESS

We have noted that there is no extant evidence of the individual procurement processes by tender which took place during the 2024-25 financial year, either as hard or electronic copy. Further, there is no clear evidence recorded in the Council's Minutes, due to the lack of specificity in the Approved and Published Minutes of the Council as to exactly what quotation processes took place and how the decision to award any contract took place.

Recommendation

R35. The new Clerk & RFO in post must ensure that all future quotation processes are undertaken in compliance with the Council's currently adopted Financial Regulations and the requirements of the SAPP Practitioner's Guide.

16) SCHEDULE OF PAYMENTS & RECEIPTS

We have noted earlier in this report that the reporting of the Council's Financial Matters in the Approved and Published Minutes does not meet the basic required standards. This is due to the total lack of specificity in what items have been approved, what date bank balances relate to, the

failure to record a unique reference for Schedules of Payments & Receipts with the total absence in both hard and electronic copies of all Schedules of Payments & Receipts for the 2024-25 financial year.

Recommendation

R36. The new Clerk & RFO in post should ensure that a proper Schedule of Payments & Receipts is prepared for each meeting of the Full Council. The report should be produced directly from Rialtas and be presented to Council Members in the same, agreed format, on a monthly basis. The Schedule of payments **must** be uniquely referenced, that reference recorded in the Council's Approved and Published Minutes, and be published as part of the Meeting Agenda Pack and an Appendix to the relevant Minutes on the Council's official website.

17) FINANCE, EMPLOYMENT & POLICY OVERSIGHT

As noted above, the Council has an established Finance, Employment & Policy Committee. However, we can find no clear evidence of the Committee ever having engaged in the in-house oversight of the Council's Financial Accounting records, to ensure that proper records are being maintained, the reconciliation statements are accurate and that the payment documents and remittance advices match the transactions that are recorded, in compliance with JPAG the Practitioners Guide (2024) and SAPPP the Practitioners Guide (2025), which we consider an essential step towards best practice.

Recommendation

R37. The Chairman of the Finance, Employment & Policy Committee should nominate a different Member of the Committee each month to conduct an internal checking and verification process on the Council's Accounting Records.

A Standardised process should be agreed and a check list created where the nominated member of the Committee can review the Accounting Records and submit a quarterly report to the Finance & Personnel Committee with an overview being delivered to the Full Council.

The in-house checks should be conducted on-site in the Council's offices and take no longer than half a day per quarter.

We strongly encourage the check list to include the following:

1. Check & verify the Rialtas bank reconciliation statements against the original Bank Statements for all cashbooks.
2. Check & verify a random sample of payment and sales documents against the corresponding Rialtas Cashbook Reports.
3. Check & verify the Purchase Order against the invoiced amount recorded on the matched invoice.
4. Check & verify a random sample of the cash paying in-slips against the corresponding Rialtas Cashbook.
5. Check & verify the monthly payroll reports against the corresponding records in the corresponding Rialtas Cashbook.

6. Check & verify the quarterly VAT return to HMRC against the list of income & expenditure transactions.

Due to the absence of properly implemented Financial Internal Controls in relation to smaller authority procurement, the failure to manage the competitive tender in relation to the MUGA and the lack of proper oversight of the Financial Records maintained by the previous Clerk & RFO by the Council a Negative Assertion has been recorded against Box 2 in the Annual Return: Annual Internal Audit Report.

Internal Control Objective '3' – Conclusions & Recommendations

18) INSURANCE SCHEDULE – KEY FACTS

We take this opportunity to draw the Clerk & RFO, Chairman and Councillors attention to the Key Facts statement which is a component of all Insurance Policies which are amended from time to time. Non-compliance with any of the Key Facts statements, may affect the Council's ability to claim under this policy. The worst case scenario for non-compliance could involve the Council, its officers and members being held liable, jointly and severally, for any claim against it.

Recommendation

R38. It is imperative that the Council is able to provide clear evidence that it meets all Key Facts statements at all times.

19) REVIEW OF RISK MANAGEMENT & RISK REGISTERS

We have noted that the Council only holds a very basic and generic Risk Management Policy and a very basic and generic Business Risk Assessment entitled 'Financial & Operational Risk Assessment' neither of which may be described as meeting the reasonable and proportionate needs of the Community Council.

It is a matter of significant concern that there is no evidence that the Council has ever held a formal Health & Safety Risk Register which is mandatorily required. This is an extremely serious deficiency as the Council owns and is responsible for its two Welfare Halls at Felindre and Garnswllt which have the following recreational facilities:

- Felindre: MUGA, Outdoor Gym, Playing field.
- Garnswllt: Playing field with Rugby and Football pitch, and a community garden.

The Council also owns and maintains a parkland which contains a bog garden, a MUGA with floodlights, a former tennis court, a community garden, a grassed area for dog walking, an area of hard standing and a right way and a wooded area known as the Dell.

We remind the Clerk & RFO, Chairman and Council Members that it is an **absolute** requirement of JPAG the Practitioners Guide 2024 and Internal Control Objective 3 in the Annual Return Internal Audit Report FY2024-25 that Councils maintain reasonable and proportionate Risk Registers are with are reviewed by Council Members and Adopted, at least once annually, with said adoption being recorded in the Council's Approved and Published Minutes.

Such Risk documentation that the Council is currently able to demonstrate does not meet even the basic requirements of Mawr Community Council.

Recommendation

R39. We remind the Clerk & RFO, Chairman and Members that whereas it is a statutory requirement of Review and Readopt its Risk Register(s) at least once annually, recording the Readoption in the Approved and Published Minutes in the corresponding Full Council or Committee Meeting, but that it is also a requirement that the documentation which is reviewed and Resolved by the Council is drafted to a standard which is reasonable and proportionate for the Council's requirement and that a full Health & Safety Risk Assessment is an absolute mandatory requirement of the Council's Risk Assessment process.

Due to the absence of any Health & Safety Risk Register adopted by the Council and the paucity of quality of the Generic Business Risk Assessment and Business Risk Policy which fails to meet the requirements of the JPAG Practitioners Guide 2024, a Negative Assertion has been recorded against Internal Control Objective 3 in the Annual Return: Annual Internal Audit Report.

Internal Control Objective '4' – Conclusions & Recommendations

20) BUDGET MONITORING & MANAGEMENT

It is this auditor's opinion that there are significant concerns relating to both the regular budgetary monitoring and management of the Council's financial affairs and also to the Budget setting and Precept determination process itself.

The Approved and Published Minutes of the Community Council, and its Committees provide no clear evidence of budgetary review whatsoever.

Recommendation

R40. The Clerk & RFO **must** ensure that Councillors are provided with a full Budget monitoring report, for scrutiny and approval, on at least a quarterly basis.

21) BUDGET SETTING & PRECEPT DETERMINATION PROCESS

Mawr Community Council owns two Welfare Halls and associated land which includes the following:

- Felindre Welfare Hall, Outdoor Gym and Playing Field
- Sally's Way (Little Forest)
- Garnswllt Playing field with Rugby and Football pitches and Community Garden

We have noted that due to what in our opinion is a historical misunderstanding concerning the proper management of the Council's Assets, that the Council has abdicated the responsibility for the management of the Felindre and Garnswllt Welfare Halls to external organisations who manage the Hall's under a zero cost licence resulting in the loss of the revenue from these halls

by the Council and by definition the loss of the revenue to the detriment of the Council's electorate.

We have noted the budget setting and precept determination report produced by the previous RFO & Clerk in post and that the final draft budget which was presented for the purposes of this Internal Audit even included budget amounts for assets which the Council does not possess for example a £60,000 provision for the Felindre Children's play area and unexplained expenditure such as £1,200 on Health & Safety and £22,750 expenditure on Craig Cefn Parc running costs. It is our opinion that it was not adequately considered for the following reasons:

- (a) There was no clearly defined budget setting & precept determination process in place.
- (b) There is no clear evidence of iterative draft budgets which have been refined.
- (c) The budget such as it is, was developed externally to the Council's Edge finance system, which had not been utilised during the 2024-25 financial year and could have produced a variety of models for Councillors considerations had the budgetary data been entered.

Recommendation

- R41.** The Clerk & RFO **must** ensure that the Chairman and Councillors are provided with a full Budget monitoring report is provided to them, for scrutiny and approval, on at least a quarterly basis.
- R42.** The Clerk & RFO **must** develop a proper Budget setting and Precept determination process schedule and disseminate this to Councillors.
- R43.** The Clerk & RFO, Chairman and Councillors must engage in budget setting and precept determination meetings and give due consideration both to known and projected base-line running costs of the Council and to anticipated project costs to ensure that the Council is properly funded.
- R44.** The Clerk & RFO, Chairman and Councillors **must** ensure that the Council establishes reasonable and proportionate Earmarked Reserves to assist with ongoing project and budgetary management;
- R45.** The Clerk & RFO, Chairman and Councillors should work towards establishing a medium term financial plan for the Council over a three to five year period. This should include the development of a proper business plan which include any revenue generating potential by the Community Council outside the levy of the Precept.

Due to the paucity of the Council's budget management and budget setting & precept determination process, a Negative Assertion has been recorded against Internal Control Objective 4 in the Annual Return: Annual Internal Audit Report.

Internal Control Objective '5' – Conclusions & Recommendations

22) MANAGEMENT OF THE COUNCIL'S ASSETS

As stated above, the Council, due to inaccurate historical information received, has abdicated its responsibility for the management of its two Welfare Halls, licencing these to two external

committees for zero benefit whilst retaining responsibility for all repairs, maintenance and other associated costs. In doing so has deprived its electorate of the revenue from both of these Halls and potentially has placed the Council in a position where the Budget and Precept have been set at a higher level than would otherwise have been required. It appears that this has been the case for over twenty years, and it is obvious that efforts to correct this error will be politically sensitive.

R46. The Council should regain control over its assets, and ensure henceforth, that the revenue gained from these Halls is utilised for the benefit of the electorate and kept in mind at all times during the Council's Budget setting and Precept determination process.

R47. We advise the new Clerk & RFO in post to review the Audited Financial Accounts for both the Felindre and Garnswllt Welfare Halls for the last three financial years and to review the Corresponding Internal Audit reports and submissions to Companies House, should these have been made.

R48. We strongly advise the new Clerk & RFO in post, the Chairman and Councillors that the existing external Committees which have governed the Felindre and Garnswllt Welfare Halls continue to be involved in the process and the future operation of the Halls and the matter of reclaiming control of the Halls is treated with proper deference and sensitivity.

Due to the failure of the Council to properly manage its assets and leverage the revenue from these to the benefit of its electorate, a Negative Assertion has been recorded against Internal Control Objective 5 in the Annual Return: Annual Internal Audit Report.

Internal Control Objective '7' – Conclusion

23) PAYROLL & PENSIONS

It cannot be said that the Council's payroll was either properly managed or subject to proper scrutiny and approval during the 2024-25 financial year. There is no evidence of the proper internal controls being put in place to manage basic Human Resources / Personnel functions or to ensure that only the hours/TOIL/Holiday Pay/Sickness worked by staff members were claimed by staff members.

Further, it is entirely unacceptable that any person in authority should be able to unilaterally review their own remuneration, approve a substantial pay increase and amend their own contract of employment without reference to the Council for Members Scrutiny and Approval.

We note, once again, Council Members were not presented with proper Schedules of Payments and receipts which included monthly salary payments and the disinclination of Council Members to demand that this information be provided to them due to fears of being accused of bullying and harassment has led to the position where there has been no effective Internal Controls over the critical area of the Council's Payroll.

Finally in this area of review we have noted that all employees have contained within their various contracts of employment / statement of particulars the right to be enrolled in the Council's Pension Scheme from the point of completion of their probationary period of employment.

However, the Council has never enrolled in any pension scheme to fulfil this obligation to its employees and meet its statutory requirement under Law since 2016.

Recommendations

- R49.** It is a mandatory requirement that all members of staff, irrespective of paygrade, receive the same terms and conditions of employment. Due to the different dates of initial employment various members of staff have different employment contracts with varying terms and conditions of employment. We strongly recommend that during the 2025-26 financial year, all staff members are migrated to the new model One Voice Wales Contract of employment.
- R50.** It is our recommendation that all staff members job roles are formally appraised, by an independent third party such as the SLCC.
- R51.** It is our recommendation that all staff members should be transitioned onto the NJC SCP paygrade framework to ensure consistency in approach to remuneration standards.
- R52.** Each staff member should have their own confidential employment file which is opened upon their engagement. This file should contain the following:
1. Contract of employment
 2. Annual employment appraisal
 3. Notification of pay increase
 4. Holiday entitlement form
 5. Sickness records
 6. Commendations
 7. Disciplinary notices
- R53.** It is our recommendation that no overtime is to be permitted unless approved in advance by the Clerk & RFO. The Clerk & RFO's overtime, should there be an occasion that this is to be worked, should be approved by the Chairman or Deputy Chairwoman. Timesheets are to be completed at all times.
- R54.** It is our recommendation that all Staff receive a formal annual employment appraisal, delivered by their line manager, during the Budget setting & Precept determination. The Appraisals to be subject to scrutiny and onward approval by the Finance, Employment & Policy Committee.
- R55.** We strongly suggest that the Council's payroll is outsourced, we recommend DCK Payroll solutions, a specialist payroll services provider in Wales and England;
- R56.** The Council must immediately enrol in a Pension Scheme, the Local Government Pension Scheme is administered by Swansea City & County Council, and enrol all eligible staff members who do not wish to 'opt out'.
- R57.** All Staff members who were entitled to be auto-enrolled into the Council's Pension scheme according to their contracts of employment, must receive a back payment into the new Pension scheme equivalent to the contributions which the Council has failed to honour with the corresponding interest which would have been accrued in their personal pension applied.
- R58.** A Payroll and Pensions specialist should calculate the amount of Pension owed to each employee.

R59. Henceforth, the Council must automatically enrol all qualifying staff into the Council's pension scheme and make the correct pension contributions.

R60. The Council must still register employees in the Pension scheme even if they are not eligible for autoenrollment if that member of staff requests enrolment.

Due to the failure of the Council to properly manage its payroll and pensions scheme, a Negative Assertion has been recorded against Internal Control Objective 7 in the Annual Return: Annual Internal Audit Report.

Internal Control Objective '8' – Conclusions & Recommendations

24) FIXED ASSET REGISTER

It is essential that the Council's Fixed Asset Register is properly maintained moving forward to ensure that the Council's financial statements are complete and accurate in all respects. To this end we have made the following recommendations:

R61. The Clerk & RFO is required to oversee the production of proper and accurate Council Accounts. This requirement includes the proper recording of the Council's Assets as amended from time to time including all acquisitions and disposals. The new Clerk & RFO in post has been provided with a template Fixed Asset Register under separate cover to enable him to develop a JPAG / SAPPP compliant Fixed Asset Register for the Council for the 2024-25 financial year.

R62. We strongly recommend that the Clerk & RFO seeks a formal valuation by a specialist company of the values of all the Council's Buildings, facilities, land and significant assets for insurance purposes.

Due to the failure of the Council to properly manage its payroll and pensions scheme, a Negative Assertion has been recorded against Internal Control Objective 8 in the Annual Return: Annual Internal Audit Report.

Internal Control Objective '9' – Conclusions & Recommendations

25) BANK RECONCILIATION STATEMENTS

It is considered Best Practice for members to receive full bank reconciliation statements, presented with the corresponding bank statements on a monthly basis, but on a quarterly basis at a bar minimum.

Recommendation

R63. The Clerk & RFO should ensure that henceforth, Bank Reconciliation Statements for all cashbooks, are presented to Councillors, with the corresponding original bank statements on at least a quarterly basis, with the Receipt and Approval of the Bank Reconciliation Statements formally recorded in the Council's Minutes. Further a nominated member of the

Finance, Employment and Policy Committee should check and verify these on a quarterly basis.

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Confirmation of independence and Quality Assurance

During the 2024-25 financial year to the 31st of March 2025, 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 Mawr Community Council.

The year-end audit for the 2024-25 financial year, conducted onsite at our Miskin office on the 14th, 15th, 16th & 17th of July, with subsequent work undertaken at our offices on the 25th, 26th, 27th, 28th and 30th of August and the 1st, 4th, 10th, 12th, 22nd, 23rd, 24th, 27th, and the 28th of September. The work was carried out in accordance with Mawr Community Council's needs and planned coverage as reviewed with the new Clerk & RFO in post, Mr Matthew Thomas, the Chairman Mr Darren James and with the assistance of the Council Members.

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 FY2024-25 Annual Return's Annual Independent Internal Audit Report, which has been duly authorised, with the following findings:

10. Internal Audit Performance

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

Annual performance indicators			
Aspect of service	Interim 2024-25 (Actual %)		YE 2024-25 (Actual %)
Internal Audit plan delivered	N/A		100%
Positive customer responses to quality appraisal questionnaire			TBC
Compliant with the Public Sector Internal Audit Standards	N/A		100%

11. Acknowledgements & Conclusion

We would like to take this opportunity to thank the Clerk & RFO of Mawr Community Council: Mr Matthew Thomas and the Chairman: Mr Darren James and the Council Members for their assistance in performing the Independent Internal Audit for the 2024-25 financial year which was conducted both onsite and remotely during the year-end review. We are grateful for the content and quality of the documentation and the responses that have been supplied to our supplementary questions due to the very difficult nature and circumstances of this audit.

The fact that proper Books of Accounts had not been maintained by the previous Clerk & RFO for the 2023-24 and 2024-25 financial year meant that the Council's financial records had to be

forensically reconstructed by the new Clerk & RFO in post. This is not a straightforward matter, even for an experienced forensic auditor & accountant, and Mr Thomas must be commended for his work in this regard.

We draw the Clerk & RFO, Chairman and Councillors' attention to the following matters:

1) It appears that a record of the Council's payments for the 2023-24 and 2024-25 financial year, such as it was, was maintained in numerous Apple Numbers spreadsheets which have, for the most part, been deleted from the old Apple Mac system which is retained by the Council. There are no extant backup or copies of the expected data files and there is minimal supporting extant hard or electronic copy documentation for either the 2023-24 or the 2024-25 financial years.

2) Representatives of Edge IT Systems Ltd have confirmed that during the 2022-23 and 2023-24 financial years the Mawr Community Council tenanted Accounting system was only utilised to record payments and produce s.126 reclaim reports. It was not used to maintain proper books of accounts. Further, the system was not used to record any data whatsoever during the 2024-25 financial year. This means that in excess of £12,000 expenditure, excluding further unauthorised expenditure in the 2025-26 financial year undertaken by the Clerk & RFO, prior to the conclusion of their employment, has been made by the Council in relation to an accounting system which has never been used. We draw this matter to the Chairman, Council Members and the Auditor General of Audit Wales.

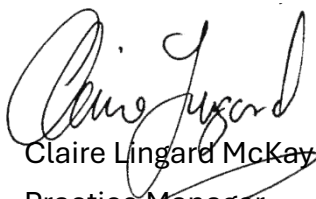
As a result of the 2024-25 financial year internal audit, we have made sixty-three significant recommendations for improvement against eleven Internal Control Objectives, and an enhanced review of Corporate Governance as a whole. These recommendations, with full descriptions, are recorded in the main body of this report and in the appended action plan in Section 9. We encourage the Clerk & RFO, Chairman and Councillors to work together, as a team, towards implementing these recommendations during the current financial year in order to assist the Council in its journey to bring the Council into good order.

During the 2024-25 financial year it is disappointing to note that the Council failed to meet the standard required to achieve a positive assertion against even a single Internal Control Objective as recorded in the Annual Return Annual Internal Audit Report. It appears that this holistic failure is due, to a great degree, to the Council's unwillingness to challenge the previous Clerk & RFO in post to produce required governance and finance documentation, due to an ever present fear of being accused or bullying or harassment. It should be noted that requiring the Proper Officer of a Council to satisfy their statutory obligations does not constitute such behaviour.

Finally, we draw to the attention of Audit Wales the fact that Mawr Community Council had allegedly received an unqualified Internal Audit report for the 2023-24 financial year, despite the statement recorded in the Council's Approved and Published Minutes that the Internal Auditor had not been able to complete the 2023-24 year-end audit and wished to undertake an interim review to do so. It appears that although this report was signed using a .JPG signature block by the then Internal Auditor and electronically 'authorised' by the Chairman, he has no recollection of either seeing or signing the Annual Return or Internal Audit report for the 2023-24 financial year. We strongly suggest that this matter should be investigated further.

It is not possible for any Clerk & RFO, Chairman or Councillor to put in place proper and robust internal controls, or to address functional inadequacies in a Council's operational processes, non-compliance with JPAG/SAPPP requirements and other governance documents if these are not correctly identified during the internal audit process, or where the internal audit process has not been properly undertaken.

We now ask that the Clerk & 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.