**15th July, 2019**

**Llannon Community Council**
**Finance & Audit Committee**

## Minute no. 01 – Members Present

**Councillors**:

S Acciaioli
L Davies
N Holman
P Williams
M Jones

Chairman Councillor P Williams presided over the meeting

**Also present:** The Clerk and the Responsible Finance Officer (RFO).

## Minute no. 02 – To Appoint Chairman

Cllr P Williams was appointed as Chairman.

## Minute no. 03 – To Appoint Vice-Chairman

Cllr S Acciaioli was Appointed Vice-Chairman.

## Minute no. 04 – Apologies for Absence

Apologies were received from Cllr D Jones.

## Minute no. 05 – Declarations of Interest

No interests were declared.

## Minute no. 06 – Internal Auditor's Report for period 1/04/18 - 1/03/19

The meeting received the Internal Auditor's Report and it was noted that the Council had not completed an annual risk assessment. The RFO provided the committee a copy of a review she had produced for their reference which will be considered later in the meeting.

## Minute no. 07 – Audit Council General Account for period 1/04/18 -31/04/19

Members of the Council completed a spot audit of the Council's general account. The following invoices and cheques were matched:

| | | | |
|---|---|---|---|
| 22/03/19 | Cheque 7084 | Cruse Bereavement | £50.00 |
| 21/11/18 | Cheque 7026 | Earth Anchor | £980.40 |
| 12/02/19 | Cheque 7070 | Morgan and Morgan | RFO to review |
| 24/04/19 | Cheque 6769 | Swalec | £23.59 |
| 19/12/18 | Cheque 7042 | Hefin Jones | £357.12 |
| 08/08/18 | Cheque 6834 | Cwmaman TC | £80.00 |
| 22/01/19 | Cheque 7052 | Hefin Jones | £244.62 |
| 24/08/19 | Cheque 6840 | Swiss Valley Nurseries | £108.00 |

**Gorffennaf 15fed, 2019**

**Cyngor Cymuned Llannon Community**
**Pwyllgor Archwilio & Cyllid**

**Cofnod rhif 01 – Aelodau'n Bresennol**

**Cynghorwyr**:

S Acciaioli
L Davies
N Holman
P Williams
M Jones

Y Cadeirydd, y Cynghorydd P Williams,oedd y llywydu ar y cyfarfod

**Hefyd yn bresennol:** Y Clerc a'r Swyddog Cyllid Cyfrifol (SCC).

**Cofnod rhif 02 – Penodi Cadeirydd**
Penodwyd y Cynghorydd P Williams yn Gadeirydd.

**Cofnod rhif 03 – Penodi Is-Gadeirydd**
Penodwyd y Cynghorydd S Acciaoli yn Is-Gadeirydd.

**Cofnod rhif 04 – Ymddiheuriadau am Absenoldeb**
Derbyniwyd ymddiheuriadau am absenolden oddiwrth y Cynghorydd D Jones.

**Cofnod rhif 05 – Datganiadau o Fuddiant**
Ni wnaethpwyd unrhyw ddatganiad.

**Cofnod rhif 06 – Adroddiad yr Archwilydd Mewnol am y cyfnod 1/04/18 - 1/03/19**
Derbyniodd y cyfarfod Adroddiad yr Archwilydd Mewnol, ac fe nodwyd nad oedd y Cyngor wedi cwblhau asesiad risg blynyddol. Darparodd y SCC gopi i'r pwyllgor o adolygiad yr oedd hi wedi cynhyrchu er gwybodaeth, a bydd hwn yn cael ei ystyried yn ddiweddarach yn y cyfarfod.

**Cofnod rhif 07 – Archwiliad o Gyfrif Cyffredinol y Cyngor am y cyfnod 1/04/18 - 31/04/19**
Roedd Aelodau'r Cyngor wedi cynnal archwiliad ar hap o gyfrif cyffredinol y Cyngor. Matsiwyd yr anfoneb a'r sieciau canlynol:

| | | | |
|---|---|---|---|
| 22/03/19 | Siec 7084 | Cruse – Gofal mewn Galar | £50.00 |
| 21/11/18 | Siec 7026 | Earth Anchor | £980.40 |
| 12/02/19 | Siec 7070 | Morgan and Morgan | SCC i'w adolygu |
| 24/04/19 | Siec 6769 | Swalec | £23.59 |
| 19/12/18 | Siec 7042 | Hefin Jones | £357.12 |
| 08/08/18 | Siec 6834 | CT Cwmaman | £80.00 |
| 22/01/19 | Siec7052 | Hefin Jones | £244.62 |
| 24/08/19 | Siec 6840 | Swiss Valley Nurseries | £108.00 |

- The following notes were made:
- It would be helpful for invoices to be placed in the file in cheque number order.
- Any credit notes should be included with invoices to clarify if any payments have been reduced.
- Any credit notes should be included with invoices to clarify if any payments have been reduced.

- In the situation where there is a recharge to another Council, it would be beneficial for the income to be recorded with the invoice as a cross reference.

**Minute no. 08 – Audit Tumble Hall Account for period 01/04/18 – 31/03/19**
Members of the Council completed a spot audit of the Tumble Hall account. The following invoices and cheques were matched:

| | | | |
|---|---|---|---|
| 18/06/18 | Cheque 6401 | Y Farchnad Fach | £157.50 |
| 25/10/18 | Cheque 6448 | Mandy Owen | £56.55 |
| 25/09/18 | Cheque 6432 | Toppers | £156.29 |
| 21/11/18 | Cheque 6456 | Gary Watkins | £867.13 |
| 13/02/19 | Cheque 6480 | Phase Connections | £1162.00 |

**Minute no. 09 – Audit of Staff Records and PAYE**
The meeting reviewed month 3 of the year and carried out an assessment of the payment to each employee against the time sheet and copy of pay stub provided. It was agreed to request the RFO review M Williams' time sheet and provide a report to Council.

**Minute no. 10 – Audit of VAT Records**
The meeting reviewed the VAT file to check compliance with the requirements of custom and excise.

**Minute no. 11 – Review of Corporate/Financial Risk Assessment**
The RFO provided the meeting with an overview of the amended risk assessment. The RFO noted the meetings recommendations and will amend the risk assessment further to bring to full Council.

**Minute no. 12 – Information Security Policy**
The RFO reported that since acquiring a card machine for debit card payments it is necessary to adopt an information security policy. The meeting reviewed the policy drafted by the RFO and agreed with the content.

**Meeting ended at 9.30pm**

**Signed ............................................................ Date ....................................**

Cofnodwyd y canlynol:

- Byddai'n ddefnyddiol pe byddai'r anfonebau yn cael eu gosod yn y ffeil yn nhrefn y rhifau siec.
- Dylid cynnwys unrhyw nodiadau credyd gyda'r anfonebau er mwyn gwneud hi'n glir os oes unrhyw daliad wedi'i ostwng.
- Mewn sefyllfa lle yr ailgodi'r tâl ar Gyngor arall, byddai'n ddefnyddiol pe byddai'r incwm yn cael ei gofnodi gyda'r anfoneb fel croesgyfeiriad.

**Cofnod rhif 08 – Archwilaid o Gyfrif Neuadd y Tymbl am y cyfnod 01/04/18 – 31/03/19**

Cwblhaodd yr Aelodau archwiliad ar hap o gyfrif Neuadd y Tymbl. Matsiwyd yr anfonebau a'r sieciau canlynol:

| | | | |
|---|---|---|---|
| 18/06/18 | Siec 6401 | Y Farchnad Fach | £157.50 |
| 25/10/18 | Siec 6448 | Mandy Owen | £56.55 |
| 25/09/18 | Siec 6432 | Toppers | £156.29 |
| 21/11/18 | Siec 6456 | Gary Watkins | £867.13 |
| 13/02/19 | Siec 6480 | Phase Connections | £1162.00 |

**Cofnod rhif 09 – Archwiliad Cofnodion y Staff a'r cynllun Talu Wrth Ennill**

Roedd y cyfarfod wedi adolygu mis 3 o'r flwyddyn ac wedi cynnal asesiad o'r taliadau i bob cyflogai yn erbyn y daflen amser a chopi o'r bonyn pae a ddarparwyd. Cytunwyd gofyn i'r SCC i adolygu taflen amser M Williams ac i gynhyrchu adroddiad i'r Cyngor.

**Cofnod rhif 10 – Archwilio'r Cofnodion TAW**

Roedd y cyfarfod wedi adolygu'r ffeil TAW er mwyn gwirio ei gydymffurfedd â gofynion Tollau Tramor a Chartref.

**Cofnod rhif 11 – Adolygu'r Asesiadau Risg Corfforaethol/Cyllidol**

Derbyniodd y cyfarfod drosolwg gan y SCC o'r asesiad risg diwygiedig. Nododd y SCC argymhellion y cyfarfod a bydd yn diwygio'r asesiad risg ymhellach cyn ei gyflwyno i'r Cyngor llawn.

**Cofnod rhif 12 – Polisi Diogelwch Gwybodaeth**

Dywedodd y SCC oherwydd bod y Cyngor wedi caffael peiriant cerdyn i wneud/derbyn taliadau cerdyn debyd, bod angen mabwysiadu polisi diogelwch gwybodaeth. Roedd y cyfarfod wedi adolygu'r polisi a ddrafftiwyd gan y SCC, ac wedi cytuno ar ei gynnwys.

**Daeth y cyfarfod i ben am 9.30 yh**

**Llofnod.........................................................     Dyddiad ..................................**