

# Community and Town Councils in Wales

## Annual Return for the Year Ended 31 March 2022

### Accounting statements 2021-22 for:

Name of body: Llanelli Town Council

	Year ending		Notes and guidance for compilers												
	31 March 2021 (£)	31 March 2022 (£)													
<b>Statement of income and expenditure/receipts and payments</b>															
1. Balances brought forward	522,105	698,855	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.												
2. (+) Income from local taxation/levy	950,000	950,000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.												
3. (+) Total other receipts	498,965	734,123	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.												
4. (-) Staff costs	-316,833	-369,543	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg. termination costs.												
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).												
6. (-) Total other payments	-955,382	-1,270,923	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).												
7. (=) Balances carried forward	698,855	742,512	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).												
<b>Statement of balances</b>															
8. (+) Debtors	263,941	456,459	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body at the year-end.												
9. (+) Total cash and investments	543,455	546,858	<b>All accounts:</b> The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.												
10. (-) Creditors	108,541	260,805	<b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.												
11. (=) Balances carried forward	698,855	742,512	Total balances should equal line 7 above: Enter the total of (8+9-10).												
12. Total fixed assets and long-term assets	6,759,820	6,958,677	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.												
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).												
14. Trust funds disclosure note	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">No</td> <td style="padding: 2px;">N/A</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	N/A	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">No</td> <td style="padding: 2px;">N/A</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Yes	No	N/A	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
Yes	No	N/A													
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>													
Yes	No	N/A													
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>													

## Annual Governance Statement

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2022, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref	
	Yes	No*			
1. We have put in place arrangements for: <ul style="list-style-type: none"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12	
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7	
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/Committee to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6	
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23	
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9	
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	<input checked="" type="radio"/>	<input type="radio"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8	
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6	
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23	
9. Trust funds – In our capacity as trustee, we have: <ul style="list-style-type: none"> <li>discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

\* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

## Additional disclosure notes\*

**The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement**

1. Expenditure under S137 Local Government Act 1972 and S2 Local Government Act 2000  
 Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2021-22 was £8.41 per elector.  
 In 2021-22, the Council made payments totalling £26,750 under section 137. These payments are included within 'Other payments' in the Accounting Statement.


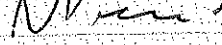
2.

3.

\* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

## Council/Board/Committee approval and certification

The Council/Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

<p><b>Certification by the RFO</b>                  I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2022.</p>	<p><b>Approval by the Council/Board/Committee</b>                  I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:</p>
<p>RFO signature: </p>	<p>Minute ref: 20(2)</p>
<p>Name: ARFON DAVIES</p>	<p>Chair of meeting signature: </p>
<p>Date: 11/5/23</p>	<p>Name: Clr. Nick Pearce                  Date: 11/5/23</p>

# Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2022 of:

**Llanelli Town Council**

## Auditor General's report

### Audit opinion – Unqualified

On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

### Other matters arising and recommendations

I draw the Council's attention to the following matters which although not material to my opinion, should be considered by the Council.

#### Mayor's Account

In 2021-22, the Council allocated £8,000 to an account referred to as the 'Mayoral Account'. These funds are used as determined by the Mayor to cover 'mayoral activities' and are not subject to approval by the Council. The monies have been used to award grants and miscellaneous payments for refreshments related to events. Under section 101 of the Local Government Act 1972, a council can only delegate the discharge of its functions to a committee of members or to an officer of the council. It is therefore inappropriate for the Mayor to exercise any decision making function in relation to awarding grants.

We also identified that the authorisation process for the Mayoral Account is inconsistent with that adopted for other payments made by the Council.

We recommend that:

- any budget allowance for 'mayoral activities' is restricted to cover miscellaneous items of expenditure rather than larger value grants
- the Council adopts a consistent authorisation process for all payments made from Council funds.

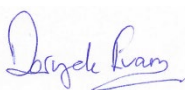
#### Invalid VAT numbers on invoices paid

The Council incurs VAT on many of the payments it makes during the year. Our audit identified that one supplier's invoices contain an invalid VAT number. This means that this company is not registered for VAT under that particular VAT number. There is a risk that the Council has incurred excess expenditure, paying VAT that was not due to be paid. As a consequence of this, the Council should not reclaim the VAT from HMRC.

We recommend that:

- the Council investigates why its supplier has charged VAT using an invalid VAT number
- amends its VAT returns and reports the issue to HMRC

There are no further matters that I wish to draw to the Council's attention



**Deryck Evans, Audit Manager, Audit Wales**  
**For and on behalf of the Auditor General for Wales**

**Date: 18/03/2023**

## Annual internal audit report to:

Name of body: Llanelli Town Council

The Council's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2022.

The internal audit has been carried out in accordance with the Council's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No	N/A	Not covered	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	See Detailed Report
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Insert text
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
14. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

\* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\* If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

My detailed findings and recommendations which I draw to the attention of the Council are included in my detailed report to the Council dated 8/6/2022.

### Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:

*Chris Hackett for Auditing Solutions Ltd*

Signature of person who carried out the internal audit:

*C Hackett*

Date: 8/6/2022

# Ffurflen Flynyddol Cynghorau Tref a Chymuned yng Nghymru ar gyfer y Flwyddyn a Ddaeth i Ben 31 Mawrth 2022

## Datganiadau cyfrifyddu 2021-22 ar gyfer:

Enw'r corff:

Cyngor Tref Llanelli

	Y flwyddyn a ddaeth i ben		Nodiadau a chanllawiau i'r sawl sy'n llunio'r cyfrifon												
	31 Mawrth 2021 (£)	31 Mawrth 2022 (£)	Dylech dalgrynnu'r holl ffigyrau i'r £ agosaf. Peidiwch â gadael unrhyw flychau yn wag gan gofnodi balansau o £0 neu ddim. Rhaid i bob ffigwr fod yn gyson â'r cofnodion ariannol sylfaenol ar gyfer y flwyddyn berthnasol.												
<b>Datganiad o incwm a gwariant/derbyniadau a thaliadau</b>															
1. Balansau a ddygwyd ymlaen	522,105	698,855	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddechrau'r flwyddyn fel y'u cofnodwyd yn y cofnodion ariannol. Rhaid iddo fod yn gyson â llinell 7 y flwyddyn flaenorol.												
2. (+) Incwm o drethiant lleol/ardoll	950,000	950,000	Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleol (praesept) neu ardoll/cyfraniad gan brif gyrrff.												
3. (+) Cyfanswm derbyniadau eraill	498,965	734,123	Cyfanswm incwm neu dderbyniadau a gofnodwyd yn y llyfr arian parod namyn y symiau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cymorth, dewisol a referniw.												
4. (-) Costau staff	-316,833	-369,543	Cyfanswm gwariant neu daliadau a wnaed i bob gweithiwr cyflogedig ac ar ei ran. Dylech gynnwys cyflogau, TWE ac Yswiriant Gwiadol (cyflogeion a chyflogwyr), cyfraniadau pensiwn a threuliau cysylltiedig, e.e. costau terfynu.												
5. (-) Llog ar fenthyciadau/ ad-daliadau cyfalaf	0	0	Cyfanswm gwariant neu daliadau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthyciadau allanol (os o gwbl).												
6. (-) Cyfanswm taliadau eraill	-955,382	-1,270,923	Cyfanswm gwariant neu daliadau fel y'u cofnodwyd yn y llyfr arian parod namyn costau staff (llinell 4) a llog ar fenthyciadau/ad-daliadau cyfalaf (llinell 5).												
7. (=) Balansau a gariwyd ymlaen	698,855	742,512	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddiwedd y flwyddyn. Rhaid iddo fod yn hafal i (1+2+3) - (4+5+6).												
<b>Datganiad o falansau</b>															
8. (+) Dyledwyr	263,941	456,459	Cyfrifon incwm a gwariant yn unig: Nodwch werth dyledion sy'n ddyledus i'r corff ar ddiwedd y flwyddyn.												
9. (+) Cyfanswm arian parod a buddsoddiadau	543,455	546,858	Pob cyfrif: Swm yr holl gyfrifon banc cyfredol a chadw, daliadau ariannol a buddsoddiadau a ddelir ar 31 Mawrth. Rhaid i hyn fod yn gyson â balans cysoni'r llyfr arian parod yn unol â'r cysoniad banc.												
10. (-) Credydwyr	108,541	260,805	Cyfrifon incwm a gwariant yn unig: Nodwch werth yr arian sy'n ddyledus gan y corff (heblaw costau benthyg) ar ddiwedd y flwyddyn.												
11. (=) Balansau a gariwyd ymlaen	698,855	742,512	Dylai cyfanswm y balansau fod yn hafal i linell 7 uchod: Nodwch gyfanswm (8+9-10).												
12. Cyfanswm asedau sefydlog ac asedau hirdymor	6,759,820	6,958,677	Gwerth cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddelir ar 31 Mawrth.												
13. Cyfanswm benthyciadau	0	0	Balans cyfalaf dyledus pob benthygiad gan drydydd partion ar 31 Mawrth (gan gynnwys PWLB).												
14. Nodyn datgelu cronfeydd ymddiriedolaeth	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <th style="text-align: center;">Ydy</th> <th style="text-align: center;">Nac ydy</th> <th style="text-align: center;">Amh</th> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> </tr> </table>	Ydy	Nac ydy	Amh	☐	☐	☐	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <th style="text-align: center;">Ydy</th> <th style="text-align: center;">Nac ydy</th> <th style="text-align: center;">Amh</th> </tr> <tr> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> <td style="text-align: center;">☐</td> </tr> </table>	Ydy	Nac ydy	Amh	☐	☐	☐	Mae'r corff yn gweithredu fel unig ymddiriedolwr ac mae'n gyfrifol am reoli (a) cronfa/cronfeydd ymddiriedolaeth/asedau (dylai darlennwyr nodi nad yw'r ffigurau uchod yn cynnwys unrhyw drafodion ymddiriedolaeth).
Ydy	Nac ydy	Amh													
☐	☐	☐													
Ydy	Nac ydy	Amh													
☐	☐	☐													

## Datganiad Llywodraethu Blynyddol

Rydym yn cydnabod, fel aelodau o'r Cyngor/Bwrdd/Pwyllgor, ein cyfrifoldeb am sicrhau bod system rheolaeth fewnol gadarn ar waith, gan gynnwys paratoi'r datganiadau cyfrifyddu. Rydym yn cadarnhau, hyd eithaf ein gwybodaeth a'n cred, o ran y datganiadau cyfrifyddu ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2022, ein bod wedi gwneud y canlynol:

	Cytunwyd?		Mae 'DO' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:	Cyf y Canllaw i Ymarferwyr	
	Do	Naddo*			
1. Rhoi trefniadau ar waith ar gyfer: <ul style="list-style-type: none"> <li>rheolaeth ariannol effeithiol yn ystod y flwyddyn; a</li> <li>pharatoi a chymeradwyo'r datganiadau cyfrifyddu.</li> </ul>	☑	☑	Pennu ei gyllideb a rheoli ei arian yn briodol a pharatoi a chymeradwyo ei ddatganiadau cyfrifyddu fel a ragnodir gan y gyfraith.	6, 12	
2. Cynnal system rheolaeth fewnol ddigonol, gan gynnwys mesurau a gynlluniwyd i atal a chanfod twyll a llygredigaeth, ac adolygu ei heffeithiolrwydd.	☑	☑	Gwneud trefniadau priodol a derbyn cyfrifoldeb am warchod yr arian cyhoeddus a'r adnoddau dan ei reolaeth.	6, 7	
3. Cymryd yr holl gamau rhesymol i roi sicrwydd i ni'n hunain nad oes unrhyw achosion o ddiffyg cydymffurfio gwirioneddol na phosibl â chyfreithiau, rheoliadau na chodau ymarfer a allai gael effaith ariannol sylweddol ar allu'r Cyngor/Bwrdd/ Pwyllgor i gynnal ei fusnes neu ar ei sefyllfa ariannol.	☑	☑	Ond wedi gwneud pethau y mae ganddo'r pŵer cyfreithiol i'w gwneud ac wedi cydymffurfio â chodau ymarfer a safonau wrth wneud hynny.	6	
4. Darparu cyfle priodol i etholwyr arfer eu hawliau yn unol â gofynion Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.	☑	☑	Rhoi'r cyfle i bob unigolyn â buddiant archwilio cyfrifon y corff yn unol â'r hyn a nodir yn yr hysbysiad o'r archwiliad.	6, 23	
5. Cynnal asesiad o'r risgiau sy'n wynebu'r Cyngor/Bwrdd/Pwyllgor ac wedi cymryd camau priodol i reoli'r risgiau hynny, gan gynnwys cyflwyno rheolaethau mewnol a/neu yswiriant allanol lle y bo angen.	☑	☑	Ystyried y risgiau ariannol a'r risgiau eraill a wynebir ganddo wrth weithredu'r corff ac ymdrin â hwy'n briodol.	6, 9	
6. Cynnal system archwilio mewnol ddigonol ac effeithiol ar gyfer y cofnodion cyfrifyddu a'r systemau rheoli drwy gydol y flwyddyn ac wedi cael adroddiad gan yr archwilydd mewnol.	☑	☑	Trefnu i unigolyn cymwys, yn annibynnol ar y rheolaethau a'r gweithdrefnau ariannol, roi barn wrthrychol ar ba un a yw'r rhain yn diwallu anghenion y corff.	6, 8	
7. Ystyried a oes unrhyw ymgyfreithiad, rhwymedigaethau neu ymrwymïadau, digwyddiadau neu drafodion, a ddigwyddodd naill ai yn ystod y flwyddyn neu ar ôl i'r flwyddyn ddod i ben, yn cael effaith ariannol ar y Cyngor/Bwrdd/Pwyllgor a, lle y bo'n briodol, wedi eu cynnwys yn y datganiadau cyfrifyddu.	☑	☑	Datgelu popeth y dylai fod wedi ei ddatgelu am ei fusnes yn ystod y flwyddyn gan gynnwys digwyddiadau a ddigwyddodd ar ôl i'r flwyddyn ddod i ben os ydynt yn berthnasol.	6	
8. Cymryd camau priodol i fynd i'r afael â phob mater a godwyd mewn adroddiadau blaenorol gan archwilywyr mewnol ac allanol.	☑	☑	Ystyried a chymryd camau priodol i fynd i'r afael â phroblemau/gwendidau a ddygwyd i'w sylw gan archwilywyr mewnol ac allanol.	6, 8, 23	
9. Cronfeydd ymddiriedolaeth – yn rhinwedd ein swydd fel ymddiriedolwr, rydym wedi: <ul style="list-style-type: none"> <li>cyflawni ein cyfrifoldeb mewn perthynas ag atebolrwydd am y gronfa/cronfeydd gan gynnwys cyflwyno adroddiadau ariannol a, lle y bo angen, cynnal archwiliadau annibynnol.</li> </ul>	☑	☑	Amh	Cyflawni ei holl gyfrifoldebau yn rhinwedd ei swydd fel unig reolwr-ymddiriedolwr ymddiriedolaeth neu ymddiriedolaethau lleol.	3, 6

\* Ar ddalen ar wahân, rhowch esboniadau i'r archwilydd allanol ar gyfer pob ymateb 'naddo' a roddwyd; a disgrifiwch pa gamau gweithredu sy'n cael eu cymryd i fynd i'r afael â'r gwendidau a nodwyd.



## Nodiadau datgelu ychwanegol \*

### Darperir yr wybodaeth ganlynol i gynorthwyo'r darlennydd i ddeall y datganiadau cyfrifyddu a/neu'r Datganiad Llywodraethu Blynyddol

#### 1. Gwariant dan A137 Deddf Llywodraeth Leol 1972 ac A2 Deddf Llywodraeth Leol 2000

Mae Adran 137(1) Deddf 1972 yn caniatáu i'r Cyngor wario ar weithgareddau nad oes ganddo unrhyw bwerau penodol eraill ar eu cyfer os yw'r Cyngor o'r farn bod y gwariant er lles, ac y bydd yn dwyn budd uniongyrchol i, yr ardal neu unrhyw ran ohoni, neu'r cyfan neu rai o'i thrigollon, ar yr amod bod y budd yn gymesur â'r gwariant. Mae Adran 137(3) hefyd yn caniatáu i'r Cyngor ysgwyddo gwariant at rai dibenion elusennol ac eraill. Yr uchafswm gwariant y gellir ei ysgwyddo dan adran 137(1) a (3) ar gyfer blwyddyn ariannol 2021-22 oedd £8.41 yr etholwr.

Yn 2021-22, fe wnaeth y Cyngor daliadau yr oedd eu cyfanswm yn £26,750 dan adran 137. Mae'r taliadau hyn wedi'u cynnwys o fewn 'Taliadau eraill' yn y Datganiad Cyfrifyddu.

2.

3.

\* Dylid cynnwys yma unrhyw ddatgeliadau ychwanegol sy'n angenrheidiol yn nhyb y Cyngor i gynorthwyo'r darlennydd i ddeall y datganiadau cyfrifyddu a/neu'r datganiad llywodraethu blynyddol.

## Cymeradwyaeth ac ardystiad y Cyngor/Bwrdd/Pwyllgor

Y Cyngor/Pwyllgor sy'n gyfrifol am barato'r datganiadau cyfrifyddu a'r datganiad llywodraethu blynyddol yn unol â gofynion Deddf Archwilio Cyhoeddus (Cymru) 2004 (y Ddeddf) a Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.

#### Ardystiad gan y Swyddog Cyllid Cyfrifol

Ardystiaf fod y datganiadau cyfrifyddu yn y Ffurflen Flynyddol hon yn rhoi darlun teg o sefyllfa ariannol y Cyngor/Bwrdd/Pwyllgor, a'i incwm a'i wariant, neu'n cyflwyno'r derbyniadau a'r taliadau'n briodol, yn ôl y digwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2022.

Llofnod y Swyddog Cyllid Cyfrifol: *Arfon Davies*

Enw: *ARFON DAVIES*

Dyddiad: *11/5/23*

#### Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor

Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynyddol wedi eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfeirnod cofnod:

Cyfeirnod cofnod: *20(2)*

Llofnod Cadeirydd y cyfarfod: *Nick Pearce*

Enw: *Cyng Nick Pearce*

Dyddiad: *11/5/23*

# Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru

Rwy'n adrodd mewn perthynas â'm harchwiliad o'r cyfrifon o dan adran 13 o'r Ddeddf, p'un a yw unrhyw faterion sy'n dod i'm sylw yn peri pryder nad yw deddfwriaeth berthnasol a gofynion rheoleiddio wedi'u bodloni. Cynhaliwyd fy archwiliad yn unol â chanllawiau a gyhoeddwyd gan Archwilydd Cyffredinol Cymru.

Rwy'n ardystio fy mod wedi cwblhau'r archwiliad o'r Ffurflen Flynyddol am y flwyddyn yn diweddu 31 Mawrth 2022 o:

Cyngor Tref Llanelli

## Adroddiad yr Archwilydd Cyffredinol

### Barn archwilio – Diamod

Ar sail fy adolygiad, yn fy marn i, nid oes unrhyw faterion wedi dod i'm sylw gan roi achos pryder bod y wybodaeth a adroddwyd yn y Ffurflen Flynyddol hon mewn unrhyw ffordd berthnasol:

- nad yw wedi'i baratoi yn unol ag arferion priodol;
- nad yw'r deddfwriaeth a'r gofynion rheoleiddiol perthnasol wedi'u bodloni;
- nad yw'n gyson â threfniadau llywodraethu'r Cyngor; a
- nad oes gan y Cyngor drefniadau priodol ar waith i sicrhau economi, effeithlonrwydd ac effeithiolrwydd wrth ddefnyddio adnoddau.

### Materion eraill yn codi ac argymhellion

Rwy'n tynnu sylw'r Cyngor at y materion canlynol, er nad ydynt yn berthnasol i'm barn i, y dylai'r Cyngor eu hystyried.

#### Cyfrif Maer

Yn 2021-22, dyrannodd y Cyngor £8,000 i gyfrif y cyfeirir ato fel 'Cyfrif Maerol'. Defnyddir yr arian hwn fel y penderfynir gan y Maer i dalu am 'weithgareddau maerol' ac nid ydynt yn amodol ar gymeradwyaeth gan y Cyngor. Defnyddiwyd yr arian i ddyfarnu grantiau a thaliadau amrywiol am luniaeth sy'n gysylltiedig â digwyddiadau. O dan adran 101 o Ddeddf Llywodraeth Leol 1972, dim ond i bwyllgor o aelodau neu i swyddog o'r cyngor y gall cyngor ddirprwyo cyflawni ei swyddogaethau. Felly mae'n amhriodol i'r Maer arfer unrhyw swyddogaeth o wneud penderfyniadau mewn perthynas â dyfarnu grantiau.

Fe wnaethom hefyd nodi bod y broses awdurdodi ar gyfer Cyfrif Maer yn anghyson â'r hyn a fabwysiadwyd ar gyfer taliadau eraill a wneir gan y Cyngor.

Rydym yn argymhell:

- Mae unrhyw lwfans cyllideb ar gyfer 'gweithgareddau maerol' wedi'i gyfyngu i gwmpasu eitemau amrywiol o wariant yn hytrach na grantiau gwerth mwy
- mae'r Cyngor yn mabwysiadu proses awdurdodi gyson ar gyfer yr holl daliadau a wneir o gronfeydd y Cyngor.

#### Rhifau TAW annilys ar anfonebau a dalwyd

Mae'r Cyngor yn ysgwyddo TAW ar lawer o'r taliadau y mae'n eu gwneud yn ystod y flwyddyn. Nododd ein harchwiliad fod anfonebau un cyflenwr yn cynnwys rhif TAW annilys. Mae hyn yn golygu nad yw'r cwmni hwn wedi'i gofrestru ar gyfer TAW o dan y rhif TAW penodol hwnnw. Mae risg bod y Cyngor wedi gwario gormod, gan dalu TAW nad oedd i fod i gael ei dalu. O ganlyniad i hyn, ni ddylai'r Cyngor adennill y TAW gan HRMC.

Rydym yn argymhell:

- mae'r Cyngor yn ymchwilio pam fod ei gyflenwr wedi codi TAW gan ddefnyddio rhif TAW annilys
- diwygio ei ffurflenni TAW ac yn adrodd ar y mater i CThEM

Nid oes unrhyw faterion pellach yr hoffwn dynnu sylw y Cyngor atynt

Deryck Evans, Rheolwr Archwilio, Archwilio Cymru  
O blaid ac ar ran Archwilydd Cyffredinol Cymru

Dyddiad: 18/03/2023

## Adroddiad archwilio mewnol Blynyddol ar gyfer:

Enw'r corff:

Cyngor Tref Llanelli

Mae archwiliad mewnol y Cyngor/Bwrdd/Pwyllgor, gan weithredu'n annibynnol ac ar sail asesiad o risg, wedi cynnwys cynnal asesiad dewisol o gydymffurfiaeth â'r gweithdrefnau a'r rheolaethau perthnasol y disgwyli'r iddynt fod ar waith yn ystod y flwyddyn ariannol sy'n dod i ben 31 Mawrth 2022.

Cynhaliwyd yr archwiliad mewnol yn unol ag anghenion y Cyngor/Bwrdd/Pwyllgor a'r gwaith a drefnwyd. Ar sail y canfyddiadau yn y meysydd a archwiliwyd, ceir crynodeb o gasgliadau'r archwiliad mewnol yn y tabl hwn. Nodir isod amcanion rheolaeth fewnol a chasgliadau'r archwiliad mewnol ar ôl ystyried a oedd yr amcanion canlynol o ran rheolaeth, ym mhob ffordd bwysig, yn cael eu bodloni drwy gydol y flwyddyn ariannol i safon sy'n ddigonol i ddiwallu anghenion y Cyngor/Bwrdd/Pwyllgor.

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo	Amh.	Heb ei gynnwys	
1. Mae'r llyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
2. Bodlonwyd rheoliadau ariannol, ategwyd taliadau gan anfonebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
3. Asesodd y corff y risgiau sylweddol i gyflawni ei amcanion ac adolygodd ddigonolrwydd y trefniadau ar gyfer eu rheoli.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
4. Deilliodd y gofyniad blynyddol am braesept/ardoll/adnoddau o broses gyllidebu ddigonol, cafordd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wrth gefn yn briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
5. Cafodd yr incwm disgwyliedig ei dderbyn yn llawn, ar sail prisiau cywir, ei gofnodi'n briodol a'i fancio'n brydlon, a rhoddwyd cyfrif priodol am TAW.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
6. Ategwyd taliadau arian mân yn briodol gan dderbynebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
7. Talwyd cyflogau i gyflogeion a lwfansau i aelodau yn unol â chymeradwyaethau a gofnodwyd, a chymhwyswyd gofynion TWE ac Yswiriant Gwladol yn briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo	Amh.	Heb ei gynnwys**	
9. Cafodd cysoniadau cyfrifon banc cyfnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
10. Cafodd datganiadau cyfrifyddu a baratowyd yn ystod y flwyddyn eu paratoi ar y sail cyfrifyddu gywir (derbyniadau a thaliadau/incwm a gwariant), roeddent yn gyson â'r llyfr arian parod, wedi'u hategu gan drywydd archwilio digonol o gofnodion sylfaenol, a, lie y bo'n briodol, cafodd dyledwyr a chredydwyr eu cofnodi'n briodol.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
11. Cronfeydd ymddiriedolaeth (gan gynnwys ymddiriedolaethau elusenol), Mae'r Cyngor/Bwrdd/Pwyllgor wedi cyflawni ei gyfrifoldebau fel ymddiriedolwr.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun

**Roedd rheolaethau digonol yn bodoli ar gyfer unrhyw feysydd risg a nodwyd gan y Cyngor/Bwrdd/Pwyllgor (rhestrwch unrhyw feysydd risg eraill isod neu ar dudalennau ar wahân os oes angen):**

	Cytunwyd?				Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo	Amh.	Heb ei gynnwys**	
12. Nodwch y maes risg	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
13. Nodwch y maes risg	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun
14. Nodwch y maes risg	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Mewnosodwch destun

\* Os atebwyd 'naddo', nodwch y goblygiadau a'r camau sy'n cael eu cymryd i fynd i'r afael ag unrhyw wendid rheoli a nodwyd (ychwanegwch dudalennau ar wahân os oes angen).

\*\* Os atebwyd 'heb ei gynnwys', nodwch pryd y gwnaethpwyd y gwaith archwilio mewnol mwyaf diweddar yn y maes hwn a phryd y bwriedir ei wneud nesaf, neu os nad oes angen ei gynnwys, rhaid i'r archwilydd mewnol esbonio pam nad oes angen hynny.

[Mae fy nghyfanyddiadau manwl a'm hargymhellion yr wyf yn eu dwyn i sylw'r Cyngor/Bwrdd/Pwyllgor wedi'u cynnwys yn fy adroddiad manwl i'r Cyngor/Bwrdd/Pwyllgor dyddiedig 8/6/2022.] \* Dilser os nad oes adroddiad wedi'i baratoi.

### Cadarnhau archwiliad mewnol

Yr wyf fi/Yr ydym ni yn cadarnhau nad wyf i/ydym ni, fel archwilydd mewnol y Cyngor, wedi ymgymryd â swyddogaeth reoli na gweinyddol o fewn y corff (gan gynnwys paratoi'r cyfrifon) nac fel aelod o'r corff yn ystod y blynyddoedd ariannol 2020-21 a 2021-22. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddiannau ynghylch fy mhenodiad.

Enw'r unigolyn a gynhalodd yr archwiliad mewnol:	<i>Chris Hackett for Auditing Solutions Ltd</i>
Llofnod yr unigolyn a gynhalodd yr archwiliad mewnol:	<i>C Hackett</i>
Dyddiad:	<u>8/6/2022</u>