Cyngor Tref Llanelli

Llanelli Town Council

Internal Audit Report 2025-26 (Final update review)

Claire Lingard
Consultant Auditor
For and on behalf of Auditing Solutions Ltd

Background

Statute requires all town and community councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return (AR) which is sent to the external auditor.

This report sets out the audit work undertaken at the Council during our Internal Audit review for 2025-26. The final update audit which took place onsite on Wednesday the 10th of June 2026 and the interim which took place remotely over the 13th 14th 15th & 16th of January 2026 together with our preparatory work. We wish to thank the officers for providing all the records to enable us to undertake our work.

Internal Audit Approach

In undertaking our review for the year, we have had due regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts and Annual Return. We employ a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over specified internal control objectives.

Overall Conclusion

We are pleased to conclude that the Council continues to operate effective internal controls in all areas of review, and as far as it is possible to ascertain transactions are free from material misstatement.

We have made eight Best Practice recommendations as a result of this review. These are recorded in the main body of this report and in the appended Action Plan.

Finally, we would like to thank the Town Clerk, Principal Finance Officer, Finance Officer and Administrative Assistance for their assistance in undertaking this remote internal audit and for the timely provision of all the documentation that we have requested.

We ask that Council Members now consider the content of this report and that the Town Clerk acknowledges that the report has been formally Received and Noted / Adopted by the Council.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council uses the Rialtas software to maintain its accounting records, with annual Statement of Accounts support being provided by third party contract accountants (DCK Accounting Ltd). One consolidated cashbook is operated incorporating transactions on the HSBC accounts, the current account and money master account.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have consequently:

- Noted that the Town Council received an 'Unqualified' External Auditor's Opinion from Audit Wales, in respect of the 2024-25 financial year, dated the 18th of February 2026;
- Noted that the Council continues to maintain its accounting records in Rialtas Omega with both Sales and Purchase ledger Modules. The system has been migrated from the desktop to the tenanted web-based system which provides greater resilience in terms of disaster recovery and flexibility of working location;
- Checked & verified the opening trial balance detail in the Rialtas software for 2025-26 to the closing Statement of Account and Annual Return for 2024-25 to ensure that the cash balances and reserves have been accurately brought forward;
- Checked & verified the combined Cashbook 1 HSBC bank reconciliation statements for the months of April, September and December 2025, and March 2026 with no matters arising;
- Ensured that the cost centre and nominal ledger income and expenditure coding structure is appropriate for purpose;
- Run both a Trial Balance and Nominal Ledger data check on Rialtas Omega, as at the 31st of March 2026 on the tenanted system, to check and verify that the Nominal Ledger and Trial Balance remained in balance, with no matters arising;
- Reviewed the back-up arrangements for the Rialtas accounting system, which having migrated to the tenanted web based application, is now completed in near real time; and,
- Checked and verified the detail in the consolidated cashbook, examining transactions for the months of April, September and December 2025 and March 2026 to the supporting bank statements, together with verifying the regular inter-account transfers between the bank accounts. We then checked and agreed detail on the weekly bank reconciliations between these dates to ensure that no long standing, uncleared or other anomalous entries were in existence.

Conclusion

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

Interim conclusion & recommendation

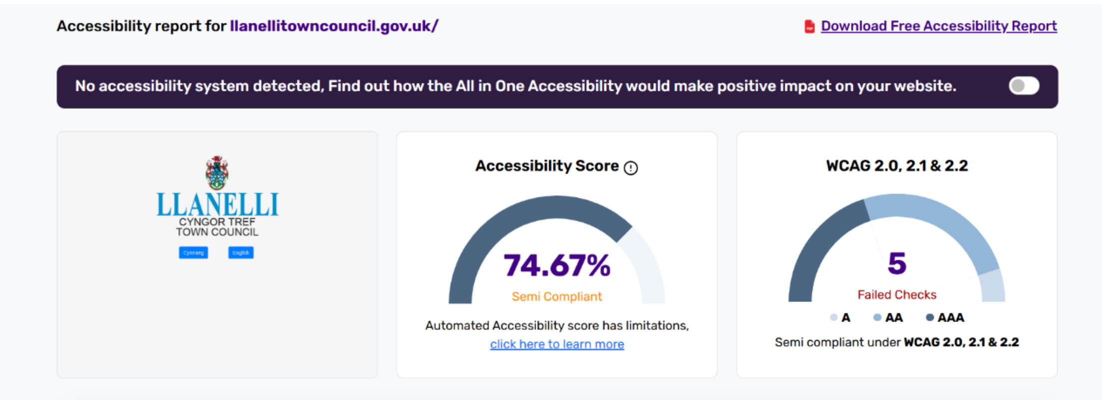
There are no matters arising in this area of review warranting formal comment or recommendation. However, we have made once best practice recommendation which the Clerk, the Principal Finance Officer and Members may wish to consider:

R.1 Rialtas now offers a Cloud based and tenanted version of Rialtas Omega. This can be integrated directly into SharePoint so that Purchase and Sales Invoices may be attached directly to its accounting record. The system also provides an Auditor Access function which permits read only access to the Council's duly appointed Auditors. ***IMPLEMENTED.***

Review of Corporate Governance

Our objective here is to ensure that the Council has suitable corporate governance documentation in place. We have:

- Concluded our review of the Council's minutes, examining those for the Full Council and its Standing Committee meetings as posted on the Council website (with the exception of Planning, Licencing & Consultation Committee) for the financial year, with no matters arising;
- Noted the Council declared itself eligible for the continued use and readoption of the General Power of Competence at the Ordinary meeting held on 12th May 2025;
- Noted that the Town Council last approved and updated Financial Regulations at the Ordinary meeting of the Town Council in December 2024. We have made a best practice recommendation in this regard (*Interim)*;
- Checked & verified that the Council submitted a return to the Charity Commission in respect of the Llanelli Town Estate accounts for 2024-25 and that DCK Accounting Solutions have again undertaken the Independent Examination for 2025-26 financial year;
- Checked & verified that the Council advertised the Notice for the period of Electors' Rights for its 2024-25 accounts on its official website: The date of the announcement is recorded as the 13th of June 2025 with the period established for the exercise of Electors' Rights as the 1st of July 2025 to the 28th of July 2025 as statutorily required;
- Noted that the Council has its official website which is provided on a free to use basis and published on the domain; https://www.llanellitowncouncil.gov.uk. The website is semi-compliant with current WCAG 2.2AA Accessibility Legislation as detailed in the Accessibility Score below.



We have attached the test report as Appendix 'A' to this Internal Audit Report;

- Noted that the Council has a Freedom of Information Publication scheme published under the Policies section of its official website. We take this opportunity to advise the Clerk that the Information Commissioner's Office has produced a mandatory Publication Policy for all public authorities which is available to download from the ICO's official website;
- Noted that the Council has a GDPR / Privacy statement published on its official website at Privacy Statement , however, it does not currently demonstrate an appropriate suite of GDPR and Data Protection policies. We advise the Council that significant new GDPR and Data Protection Legislation came into force on the 19th of June 2026 and the Council must now address this. We have made a formal recommendation in this regard and additionally, have supplied a suite of GDPR Templates to the Clerk which may be amended for the Council's use if required. These are attached as Appendix 'B' to this report; and,
- Noted that the Council is registered as a Data Processor with the Information Commissioner's Office under Registration Reference ZA014564 with an annual renewal date of the 06th of September.

Year-end conclusions & recommendations

The Council demonstrates a robust approach to Corporate Governance. However, it is critical that the plethora of current legislation in relation to cyber security and data processing is kept up to date with, not only to ensure that Best Practice is maintained with strong Internal Controls working in practice, but also to ensure the Council is not at risk of significant fines.

R.6 We encourage the Clerk & RFO to review the WCAG 2.2AA test report, supplied as Appendix 'A' to this Internal Audit report and to work with the website's host to achieve greater compliance with current Accessibility Legislation as amended from time to time.

R.7 The Information Commissioner has published a mandatory publication scheme for all Public Authorities. The publication scheme, in Welsh and English, can be located and downloaded at https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/ *. We strongly advise that the Clerk & RFO revises the Council's current publication scheme in accordance with the ICO's model document.*

R.8 We advised the Clerk & RFO of the new GDPR Legislation which comes into effect on the 19th of June 2026. An overview has been provided to the Clerk & RFO under separate cover. We strongly suggest that the Council's Subject Access request policies are updated to come into compliance with this new legislation.

Interim conclusion & recommendation

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

We draw the Town Clerk's attention to the currently published version of the Council's Adopted Financial Regulations which contains no front sheet or document control information.

R.2 It is considered Best Practice to ensure that all statutory and policy documents are formatted in the same manner, using the same font, format and with a front page containing the Council's logo where one exists, or its name. The document version number, date of adoption, date of next review and retention information should also be clearly stated. ***NOTED.***

Review of Expenditure

Our aim here is to ensure that:

- Council resources are released in accordance with the Council's approved procedures and budgets;
- 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;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have checked & verified, from scanned copies of prime documentation requested, the internal controls in place regarding the processing and approval of purchase invoices. We reviewed a sample of transactions which included all payments over £4,000 and every forty-fifth payment in the cash book regardless of value.

- The Interim review, covering the period of the 1st of April 2025 to the 31st of December 2025 included 49 payment documents, with a total value of £921,682.10 and equating to 65% of non-payroll related during the financial year to the 31st of December 2025; and,
- The year-end sample included an additional 21 payment documents, bringing the sample for the 2025-26 financial year to 70 payment documents. The total value of the sample for the 2025-26 financial year was in the amount of £1,311,290.98, with no matters arising.

We have noted that the Council operates a robust series of financial internal controls in relation to expenditure:

- A purchase order is raised for all items of expenditure;
- Town Clerk or Principal Finance Officer approve all invoices prior to input;
- Batches of payments are countersigned by a Town Councillor; and,
- All payments are approved by Committee on a monthly basis.

We have noted that the Council's currently adopted Financial Regulations stipulate the requirement for both competitive quotation and tender. It was apparent during our review of the Council's Approve and Published Minutes, that there is clear evidence of a robust, proportionate and transparent process in place which confirms the proper management of the Council's procurement processes.

We have checked & verified that the 2024-25 financial year Q4 VAT reclaim was received to bank on the 17th of April 2025 in the amount of £63,997.42.

We confirmed that the Council has properly submitted its VAT returns for the first three quarters of the 2025-26 financial year:

- Q1 VAT reclaim in the amount of £50,175.17
- Q2 VAT reclaim in the amount of £69,286.28

- Q3 VAT reclaim in the amount of £49,858.41

The Q4 VAT reclaim for the 2025-26 financial year had been prepared and submitted in the amount of £66,330.45.

Finally, in this area of review, we have ensured that the Rialtas Omega control record remains in balance and that the Q4 VAT reclaim was properly disclosed in the year-end accounting statements, with no matters arising.

Conclusion

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

Review of Assessment and Management of Risk

Our aim here 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, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We reviewed the Council's 2025-26 Select for Local Council's insurance policy provided by Zurich Municipal under Policy Number YLL-272000-3593:

The Period of cover extending from the 1st of April 2025 to the 31st of March 2026. We draw the attention of the Town Clerk and Members to the 'Statement of Facts' and advise that these should be kept in mind at all times.

Key items of cover include:

Risk	Cover Limit
Material Damage (Part 'A')	Various
Business Interruption (Part 'B')	£75,000
All Risks (Part 'C')	Various
Money (Part 'D')	£250,000
Public Liability (Part 'E')	£15,000,000
Hirers' Liability (Part 'F')	£2,000,000
Employers Liability (Part 'G')	£10,000,000
Libel and Slander (Part 'H')	£250,000
Inspection Contract (Part 'K')	£500,000
Plant Protection (Part 'L')	£500,000
Fidelity Guarantee (Part 'N')	£1,000,000
Personal Accident (Part 'O')	£1,000,000
Legal Expenses (Part 'P')	£200,000

We further note that there is a secondary policy for motor vehicle cover.

We have noted the Council's protocols for Playground Risk Management and for the reviewing the status of the Council's play equipment. We understand that the Clerk conducts a supervisory visual check of all play areas on a fortnightly and monthly basis, with members of staff who are trained playground inspections conducting daily checks. The annual independent play area inspections are undertaken by The Play Inspection Company.

We note that the Council maintains a combined Business and Health & Safety Risk Assessment Register identifies the risks, assess the potential impact of the risk and details the internal controls to manage them. The Council's independent Health & Safety Consultant undertakes specific Risk Assessments for Council events and specifically identified areas of interest. About thirty-five to forty of these independent assessments are undertaken annually.

The most recently reviewed its Risk Register at the Ordinary Meeting of the Building and Finance Committee on the 12th of May 2025 under Minute reference 4 of that meeting. The Risk Register was subject to onward approval at the Ordinary Meeting of the Full Council on the 4th of June 2025 under Minute reference 28 of that meeting.

Interim conclusion & recommendation

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

We take this opportunity to remind the Town Clerk and Council Members of the necessity that all playground / play area inspection reports must be retained for the statutory period of eighteen plus three years – twenty one years in total.

R.3 It is considered Best Practice for all Councils to maintain a holistic Playground Management Risk Policy. We encourage the Town Clerk and Council Members to consider developing such a document. A template can be provided upon request. ***NOTED.***

Review of Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from New Forest District Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise. We have:

- Noted that the Council's actual expenditure to the 31st of March 2026 is broadly in line with its budgetary projections for the financial year;
- We note that members continue to be provided with detail of the current budgetary performance at the monthly meetings of the Building & Finance Committee;
- Noted that, as in previous years, the Council undertook a detailed Budget setting and Precept determination process for the 2026-27 financial year. A pre-agreed schedule of planning and review meetings took place during November and December 2025 and January 2026;

- Noted that the 2026-27 financial year Budget and Precept were formally resolved, in the amount of £1,537,500 during the 09th of February 2026 meeting of the full Council under Minute reference 104 of that meeting;
- As at the 31st of March 2026 the Council held fifteen properly constituted earmarked reserves with -£278,751net in year transfers resulting in a closing balance of £300,074:

Opening Balance 01.04.25	£578,825
Net in-year transfers	-£278,751
Closing Balance 31.03.26	£300,074

- Noted that the level of the Council's Retained General Reserve stood at £299,102 months as at the 31st of March 2026. This equates to approximately two months retained reserve at the average rate of monthly expenditure during the 2025-26 financial year.

  This is somewhat below the lower level of retained General Reserve recommended by the Chartered Institute of Public Finance and Accountancy (CiPFA) which recommends retaining a General Reserve fund of between three and six months of prior-year average monthly revenue expenditure, however the Council is well resourced and could access its earmarked reserves, on a temporary basis should a need to do so arise; and,

- Checked and verified the Clerk & RFO's variance report noting that there are no significant variances requiring further investigation or explanation.

Conclusion

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

Review of Income

The Council receives income from a variety of sources including the precept, the letting of Council facilities, ad hoc grants and interest. We have confirmed receipt of the first, second and third instalments of 2025 Precept to the formal Precept request for the 2025-26 financial year established and Resolved in the Council's Approved and Published Minutes.

We have reviewed the Council's income to the 31st of March 2026 as follows:

Nominal Code	Income received
Precept	£1,537,500.00
Deposit Account Interest	£12,052.07
Share of LJBC Income	79,148.64
Mayor's Charity	£3,148.05
Grants received	£21,594.40
Miscellaneous	£4,654.77
Wayleaves	£233.00
Insurance costs recovered	£914.18
Running costs recharged	£1,937.16
Utilities recharged	£20,354.19
Bar & Catering Concessions	£10,350.00

Green Fees	£27,002.62
Electricity F.I.T.	£4,301.46
Pitch Fees	£4,190.00
Rent LTR	£56.00
Day Nursery	£9,496.94
Hire fees	£32,944.11
Locker rental	£350.00
Sports club leases	£15,241.67
Rental fees	£28,372.75
TOTAL	**£1,823,842.00**

- We have checked and verified that the fees charged are in accordance with the Schedule of Fees and Charges for the Community Centre Hire, Pitch Hire, Allotment charges and Bolling Charges for the 2025-26 financial year with no matters arising;
- We have noted that the vast majority of income is received electronically and can be traced from the Sales Invoice (Sales Day Books) to receipt to bank.

  There is a minimal level of payment in cash from persons visiting the Council's offices. Persons paying in cash receive a receipt from the Council's Kalamazoo receipt ledger. The payments are placed in a cash box which is kept in the office safe. All cash receipts are properly recorded in the Council's Sales Ledger;
- All Cash received is banked at a local post office on a regular basis;
- We have noted that all income has been received and recorded in accordance with the Council's currently Adopted Financial Regulations; and,
- We have checked and verified the Creditors 'Day Sales Overdue' (DSO) balance as at the 31st of March 2026 in the amount of £23,357.07 which is broken down as follows:

  - < = 30 DSO £ 18,364.33
  - = > 30 DSO £ 24.79
  - = > 60 DSO £ 2,037.27
  - = > 90 DSO £ 2,930.68

Year-end conclusion
There are no further matters arising from this area of review warranting formal comment or recommendation.

Interim conclusion & recommendation

There are no matters arising in this area of review warranting formal comment or recommendation. However, we take this opportunity to advise the Clerk and Principal Finance Officer and Members of the importance of appropriate credit management protocols being maintained. Although there is no Creditor's balance from the prior financial year the bulk of the outstanding debt falls into the 90 day sales overdue window.

R.4 It is considered Best Practice for all Councils to implement reasonable and proportionate Credit Control measures. The Clerk and Principal Finance Officer should review the level of aged debt each month and take steps to collect the outstanding funds ensuring that there is no level of Aged Debt over 30 days. ***NOTED.***

Petty Cash & other Cash Accounts

We are required, as part of the Annual Return Certification process, to assess and comment accordingly on the controls in place over any funds operated by the Council in petty cash or similar "imprest" type accounts. We understand currently no such funds are held other than a front office till float of £40. We confirmed the inclusion of the till float in the year-end reconciliation.

Officers, Members and Staff expenses are settled on production of a proper Expenses Claim form, subject to the same level of Member Scrutiny as all other Payment Documents.

Conclusion

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

Review of Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC in relation to the deduction and payment over of income tax and National Insurance contributions, together with meeting the requirements of the local government pension scheme.

We note that the Council's payroll is managed inhouse using QTAC (qtac.co.uk/qtac-payroll) payroll management software. The Finance Officer prepares the payroll, which is then reviewed by the Administrative Officer and checked and verified by the Principal Finance Officer prior to payment being made. A Town Councillor countersigns the payroll schedule, and this is Approved by the Building and Finance Committee on a monthly basis. All timesheets are checked by the Administrative Officer prior to presentation to the Finance and Administrative Officers.

We have sample tested payroll as follows, specifically we:

- Reviewed payroll reports for August and December 2025, and March 2026 and agreed the totals to the payments recorded in the Rialtas Cash Book;
- Checked & verified the calculation of PAYE, Employees and Employers National Insurance Contributions for all employees for the month of December 2025 with no matters arising;
- Checked and verified the calculation of pension contributions by confirming the national banded contributions were applied for employee contributions to the Local Government Scheme and the employer rate as notified by the Dyfed Pension Fund administrator was being applied correctly;
- Confirmed that all Expenses recorded in the payroll summary records were supported by invoices or receipts;
- Test checked the application of the 2025 pay award by reference to the national published pay scales;

- Checked and verified that net salary payments have been made to staff appropriately, noting that all salary and members' allowance payments continue to be made by BACS;
- Checked and verified the Nominal Ledger to ensure that the monthly salary, wage, statutory deduction and pensions payments were being properly recorded with no matters arising;
- Checked and verified that appropriate and accurate reporting has been made to HMRC on a timely basis; and,
- Finally, we have checked and verified that only direct salary, statutory deductions and pensions costs have been recorded against Box 4 of the AGAR Accounting Statements.

Conclusion

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

Review Fixed Asset & Investment Registers

The Governance and Accountability Manual requires all Councils to develop and maintain a comprehensive register of all assets owned and leased by the Council. In this area, we aim to ensure that such a register is in place and contains all the basic information that should, ideally, be embodied in the records.

We have previously noted that a very detailed register of the Council's land, properties and other assets is maintained, and this continues to be the case for the current year. Additionally, for the purposes of the Statements of Account and Annual Return, reliance is placed upon the schedules prepared by the contract accountants, and we have during this final update review, been provided with copies of the schedules for 2025-26 financial year.

It is our opinion, as far as can be ascertained without conducting a physical review of assets that the Council's Fixed Asset Register, which is maintained by the Council's Accountants, contains an accurate record of the Council's assets. The Fixed Asset Register value recorded as at the 31st of March 2026 is in the amount of £8,077,952 *(£7,587,833 prior-year)* in accordance with in-year acquisitions of £490,119.

Review of Investments and Loans

We note that the Council benefits from Funds invested in the Llanelli Town Estate, which is subject to a separate Independent Examination by DCK Accounting Solutions Ltd. The Council has funds that are invested in an HSBC Money Market Account. We have:

- Noted the Building and Finance Committee approved the Annual Investment Strategy at their meeting on the 12th of May 2025 under Minute reference 5, as previously recorded;
- Checked and verified the Gross Interest paid on the HSBC Deposit Account recorded in Rialtas against prime documentation;
- Noted that the Public funds under the Council's management are not covered under the Governments Financial Services Compensation Scheme; and

- Noted that the Town Clerk has certified that as at the 31st of March 2026, the Council holds no loans owed either by it, or to it.

Year-end conclusion

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

Interim conclusion & recommendation

There are no matters arising from our review in this area warranting formal comment or recommendation. We take this opportunity to make a Best Practice recommendation in relation to the Council's current investments.

R.5 The Council has a significant investment in a single bank: the HSBC. We ask the Clerk, the Principal Finance Officer and Members to consider opening a CCLA PSDF account in order to de-risk the Council currently having all the Public funds under its management in a single banking institution. The CCLA is used by a great many councils in Wales and in England. Other investments are available from other institutions.

Proper investment advice should be sought when considering any investment. ***NOTED.***

Statement of Accounts and Annual Return

As noted elsewhere in this report, the Council continues to outsource its year-end closedown processes, together with the preparation of the detailed annual financial Statements of Accounts and Annual Return data to BC&A Accountants *(previously DCK Accounting Solutions)*.

As recorded in previous years' final reports, the Annual Return provides the Council's statutory Statements of Account subject to external audit certification.

We also note, however, that more detailed Accounts and Supplementary Notes (based on the FRSSE format) have again been prepared for presentation to members in order to further inform them of the underlying financial performance of the Council and provide comparative information with the previous year.

We have checked and agreed, by reference to the accounting system's closing Trial Balance and other relevant documents, the content of the Statement of Accounts and the supporting notes, detail of which is transferred to Section 2 of the Annual Return.

We have also reviewed the procedures in place for identifying year-end debtors, creditors and accruals and agreed the detailed values recorded in the year-end Balance Sheet to the underlying records with no long-standing unpaid accounts or other issues arising.

Conclusion

There are no matters arising in this area of our review warranting formal comment or recommendation and, on the basis of the work undertaken during the course of our review for the year, we have "signed off" the Internal Audit Certificate in the Annual Return assigning positive assurances against all Internal Control Objectives.

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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 Auditing Solutions Ltd.'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.

Action Plan FY2025-26		
Ref:	***Recommendation***	***Comments***
YEAR-END REVIEW		
Review of Maintenance of Corporate Governance		
6	We encourage the Clerk & RFO to review the WCAG 2.2AA test report, supplied as Appendix 'A' to this Internal Audit report and to work with the website's host to achieve greater compliance with current Accessibility Legislation as amended from time to time.	
7	The Information Commissioner has published a mandatory publication scheme for Public Authorities. This publication scheme, in Welsh and English, can be located and downloaded at https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/ . We strongly advise that the Clerk & RFO revises the Council's current publication scheme in accordance with the ICO's model document.	
8	We advised the Clerk & RFO of the new GDPR Legislation which comes into effect on the 19th of June 2026. An overview has been provided to the Clerk & RFO under separate cover. We strongly suggest that the Council's Subject Access request policies are updated to come into compliance with this new legislation.	

Action Plan FY2025-26 INTERIM REVIEW		
Review of Maintenance of Accounting Records & Bank Reconciliations		
1	Rialtas now offers a Cloud based and tenanted version of Rialtas Omega. This can be integrated directly into SharePoint so that Purchase and Sales Invoices may be attached directly to its accounting record. The system also provides an Auditor Access function which permits read only access to the Council's duly appointed Auditors.	***IMPLEMENTED***
Review of Corporate Governance		
2	It is considered Best Practice to ensure that all statutory and policy documents are formatted in the same manner, using the same font, format and with a front page containing the Council's logo where one exists, or its name. The document version number, date of adoption, date of next review and retention information should also be clearly stated.	***NOTED***
Review of Assessment and Management of Risk		
3	It is considered Best Practice for all Councils to maintain a holistic Playground Management Risk Policy. We encourage the Town Clerk and Council Members to consider developing such a document. A template can be provided upon request.	***NOTED***
Review of Income		
4	It is considered Best Practice for all Councils to implement reasonable and proportionate Credit Control measures. The Clerk and Principal Finance Officer should review the level of aged debt each month and take steps to collect the outstanding funds ensuring that there is no level of Aged Debt over 30 days.	***NOTED***
Review of Investments & Loans		
5	The Council has a significant investment in a single bank: the HSBC. We ask the Clerk, the Principal Finance Officer and Members to consider opening a CCLA PSDF account in order to de-risk the Council currently having all the Public funds under its management in a single banking institution. The CCLA is used by a great many councils in Wales and in England. Other investments are available from other institutions. Proper investment advice should be sought when considering any investment.	***NOTED***