

Huw D. Jones
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Audit Report for Risca East Community Council
Period Covered 1st April 2024 to 31st March 2025

Item No.	Action	Findings	Comments
1	Appropriate books of account have been properly kept throughout the period.	It was verified that the Accounting Record (Excel spreadsheet) in use recorded all transactions completely and accurately.	
2	Financial Regulations have been met, payments were supported by invoices, expenditure was approved and VAT correctly accounted for.	It was verified that all payments had been approved and were supported by invoices / vouchers.	
3	The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	A Risk assessment Report was produced by the Clerk and presented to, and approved at a Meeting of the Council; however the Clerk has confirmed that these actions appear not to have been minuted.	
4	The annual precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriated.	The Council assessed its spending plans needs / plans for the year and calculated the Annual Precept accordingly; the 2024/25 Precept was set at the January 2024 Meeting of the Council. Budget Monitoring Reports were presented by	

5	Expected income was fully received based on correct prices, properly recorded and promptly banked and VAT was appropriately accounted for.	the Clerk to each Meeting of the Council held during the financial year. The expected Precept from Caerphilly County Borough Council was received in two instalments; this and any other miscellaneous income was properly accounted for. N/a	
6	Party cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	a) It was verified that the Clerk's salary was paid in accordance with the corresponding Contract of Employment, and that all PAYE and NI requirements were met; it was noted that an overpayment across the financial year of £0.40 appeared to have been made in error. In addition it was noted that an underpayment of £1.11 appeared to have been made to HMRC in relation to tax deducted during the financial year.	a) It is suggested that the overpayment is re-imbursed by the Clerk, although given the minor value this could be at the discretion of the Council. b) It is suggested that the underpayment to HMRC is rectified at the earliest opportunity.
7	Salaries to employees and allowances to members were paid in accordance with minutes and PAVE and NI requirements were properly applied.	b) The nationally agreed pay increase for 2024/25 was actioned correctly from the December 2025 payment (and included arrears as appropriate).	

8	Asset and investment registers were completely, accurately and properly maintained.	It was verified that the Asset register was correct relative to assets and values and allowed for in-year disposals / purchases.	
9	Periodic bank reconciliations were properly carried out.	Bank Reconciliations were completed by the Clerk on a monthly basis throughout the financial year.	
10	Accounting statements prepared during the year were prepared on the correct accounting basis, agreed with the cashbook, were supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	All financial accounting was carried out, and financial records were prepared, on the correct basis; records forming an adequate audit trail were seen throughout.	
11	Trust Fund	N/a	

Note: Any anomalies / queries are clarified with the Clerk to a satisfactory conclusion prior to the completion of this Report.

Signed: Huw D Jones

Date: 12th June 2025