Annual internal audit report to:

Name of body: **St Brides Major Community 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 2026.

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.	x				Accounts for whole year recorded using Scribe Account software for reporting and recording invoices etc.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	x				New regulations were approved in May 2026, which is a welcome update. Further work is needed to make them comprehensive. Transactions were reviewed to ensure these new procedures had been followed in the previous year. Payments checked to invoices and Council approval of payments.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	x				Risks were addressed through the year as they arose, a formal risk register was approved in May 26 which was welcome, further work is needed to develop this register and reduce risks shown from medium to low.
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.	x				The budget was approved on a timely basis and the precept received matches the Vale of Glamorgan announcement.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	x				Income received matches the bank reconciliation. No output VAT is due. The procedure for ensuring all burial fees is collected is informal & closely monitored by Cllr A James and B Lewis. The financial regulations need to be developed to incorporate the use of Scribe Cemetery to demonstrate that all income due to the Council has been received. No evidence of missed income was identified.
6. Petty cash payments were properly supported by receipts; expenditure was approved and VAT appropriately accounted for.			x		Petty cash is not used

* Please include an explanation for any 'No' answers

	Agreed? Yes	No*	N/A	Not covered**	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
7. Salaries to employees and allowances to members were paid in accordance with contracts/ minuted approvals, and PAYE and NI requirements were properly applied.		x			Payments made agreed to employment contracts, but levels of pay were not covered by formal minutes. Chair allowance not paid through payroll – this is an HMRC requirement. Statement of payment to members not yet published.
8. Asset and investment registers were complete, accurate, and properly maintained.	x				An asset register adds detail to the asset value reported, could be improved by adding more detail to link to the insurance & risk registers.
	Agreed? Yes	**No***	**N/A**	**Not covered****	**Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)**
9. Periodic and year-end bank account reconciliations were properly carried out.	x				Reviewed monthly bank transactions on Scribe & checked to opening and closing year end bank statements.
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.	x				Checked calculations of movements across the year reconcile to bank statements above. No debtors or creditors recorded
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.			x		The council does not operate any trust funds

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

	Agreed? Yes	No*	N/A	Not covered**	Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
12.			x		
13.					
14.					

* 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.

* Please include an explanation for any 'No' answers

[My detailed findings and recommendations which I draw to the attention of the Council are included in my detailed report to the Council dated ___05-Jun-26__________.] ~~* Delete if no report prepared.~~

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 2025-25 and 2026-26. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: James Wynne
Signature of person who carried out the internal audit:
Date: 04 June 2026

* Please include an explanation for any 'No' answers

St Brides Major Community Council

Internal audit review June 2026 – relating to financial year 2025-26

Background comments

The council has operated without a Clerk for most of the year, in this period the role has been undertaken by Councillor Barry Lewis and at time of reporting this is still the case. The Council is currently recruiting again for a shared clerk with Ewenny & Corntown Community Council.

Audit Wales qualified last year's financial statements based on the recommendations in the internal audit report and Cllr Lewis has made considerable progress addressing these issues, which are covered in the table below.

All requests for information & queries were fully resolved in this review and no errors or inaccuracies were identified, other than the matters referred to in my recommendations below.

I am grateful to Councillor Lewis & the Finance Committee for their support in undertaking this review,

James Wynne, Ogmore by Sea

11-June-26

Recommendations

New recommendation for 2025-26

A. Following the frequent changes in RFO in the previous 24 months the Council should keep:
    a. Minutes of any discussions surrounding the appointment of an RFO (whether the clerk or a councillor)
    b. Minutes of discussions setting the pay level for the clerk and
    c. Evidence of a councillor's review to check the payroll payments to a new clerk (eg in Scribe).

Last year's recommendations	Progress made	Updated recommendation
1. Accounts and internal audit were late and internal audits were completed after the year end. Recommend that the process of selecting and starting work on the internal audit for 2025/26 starts as soon as possible so that the internal audit is completed before the end of the year and the year-end accounting process can be completed on time.	2025-26 accounts completed in time for the year end submissions.	B. Internal audit could be started before the year end to spread workload & allow time for process improvements in year if needed.
2. The Council website appears to need significant updating – almost all pages contain old information. Note also that the Transparency code requires councils to publish Council Meeting minutes within a month of the meeting	Progress has been made with updating documents, but software issues have frustrated progress so recent documents are still late being posted. Council has emailed Vision ICT to request urgent support.	C. The site appears to be insecure and difficult to manage. The website urgently needs to be fixed or replaced - publishing up to date information is a requirement for the Council - this should feature on the Council Risk Register.
3. Section 151 of the Local Government Measure 2011 requires the council to publish a **statement of payments made to members** & submit this to Democracy and Boundary Commission Cymru, this document should be made available on the website	Completed & submitted to the DBCC, published on website without names for 2024-25, not yet published for 2025-26	D. Outstanding
4. The council address on Google is: "31 Ty Gwyn Dr, Brackla, Bridgend CF31 2QF"		E. Outstanding

Last year's recommendations	Progress made	Updated recommendation
5. Councillor allowances are taxable unless within HMRC exemptions, payments to councillors should be reviewed to comply with HMRC guidance		F. Outstanding. Taxes are overdue for prior years.
6. The process for recovering VAT using a VAT126 was introduced during the year, a further £800 claim has been prepared for 24/25 which will be claimed in 25/26 and further claims going back 4 years may be possible	Completed. Records for prior financial claims proved to be inadequate to support VAT recovery.	
7. The financial regulations appear to be old and should be reviewed at least every 4 years. Given the processes around banking, petty cash, the lack of detail on burial fees and the imminent introduction of Scribe Accounts, these regulations need updating.	New financial regulations approved in May 2026.	G. No detailed controls over burial and other income. Add details to identify all key controls before the new clerk is appointed. Refers to an Investment policy (not on website). No regular report comparing actual with budget issued to Council.
8. The council is required to maintain and annually review a register of financial and other risks and this document should be included on the website	New risk register approved in May 2026.	
9 The insurance policy shows significantly more property holding than the asset register, recommend		H. Outstanding

Last year's recommendations	Progress made	Updated recommendation
Documents) and it needs updating to reflect the increases in 25/26.		
13. Having only two signatories at the bank is potentially risky and exposes the council to the possibility of being unable to make payments, a minimum of three and ideally four bank signatories should be in place to cover eventualities.	An extra signatory was added, but has now left. The application for a replacement signatory is being processed by the bank.	I. This should form part of the financial regulations.
14. interest earned on the Council reserves is low at Barclays	Completed – interest is now being earned.	J. Maximising investment returns should form part of the financial regulations – along with the requirement to maximise value for money for the council in all transactions.

IV 11 June 2026

Last year's recommendations	Progress made	Updated recommendation
that the asset register is developed further to link in with the insurance and risk registers		
9. Adopting Scribe Accounts is a welcome development, I recommend attaching scanned in copies of all purchase invoices & any other evidence (with approval) to Scribe to assist with the scrutiny of expenditure through the year.	Completed	
10. Approved expenditure is not shown in the minutes, instead an appendix is referred to which is not attached. Recommend that the full list of approved payments is noted in all minutes.	Completed	
11. The system for billing and calculating burial fees is not clear and potentially risks a loss of income, the I welcome the plan to bring in Scribe Accounts to help manage this income and a clear process for the control of burial income needs to be written and added in to section 9 of the financial regulations.	See 7 above	
12. The full schedule of burial fees was not easy to find – it was in the minutes of the meeting in April 2024. The schedule of burial fees should be much more prominently displayed on the website (eg. under	Completed	