

Jeanette Williams, F.C.C.A.
Practice Manager
YOUR REF:
OUR REF: AW/AW/L146

R. A. Williams, F.C.C.A.
Proprietor

DATE: 22 May 2025
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Llandyfaelog Community Council
Maesmawr
Ferryside
Carmarthen
SA17 5YD

Dear Sir/Madam,

Re: Llandyfaelog Community Council, Internal Audit Year-ended 31st March 2025.

I have now completed my internal audit into the above council, following the guidance issued by Welsh Government under The Accounts and Audit (Wales) (Amendment) Regulations 2021.

I can confirm that our work included tests specifically covering :-

- Proper book-keeping
- Financial Regulations: standing orders and payment controls
- Risk Management
- Budgetary controls
- Income controls
- Petty cash procedure
- Payroll controls
- Asset control
- Bank reconciliation
- Year-end procedures

From the audit work undertaken I can report that the council was compliant with all relevant procedures and controls expected to be in operation during the financial year-ended 31st March 2025. My internal audit conclusions are summarised in the Annual internal audit report section of the Local councils in Wales Annual return for the year.

I would like to take this opportunity to thank the councils RFO Mr Arfon Davies for providing me with all the books, records and explanations needed to complete my audit.

Whilst writing I enclose our fee note for your kind attention.

Yours sincerely,



R Ashley Williams FCCA.