

**Reference:** IR832

**Date issued:** 26 July 2022

## Annual Return – Llangyndeyrn Ward

I am writing in response to your request for information dated 15 July 2022 in which you requested information regarding copies of the annual return for Llangyndeyrn Community Council.

Please see copies of the annual return for year-end 2019, 2020 and 2021. The audit team have contacted the clerk to inform them that we have disclosed, and these are not available on their website.

If you have any queries, please do not hesitate to contact me.

Yours sincerely,  
Information Officer

Archwilydd Cyffredinol Cymru  
Auditor General for Wales

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24 Heol y Gadeiriain / Cathedral Road  
Caerdydd / Cardiff CF11 9LJ  
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**Llangydeyrn Community Council - Auditor General for Wales' Audit Certificate and report**

The Auditor General for Wales issued Llangydeyrn Community Council a qualified audit report. Details of the matters which have led to the qualification are detailed below:

**Notice of Appointment of Date for the Exercise of Electors' Rights**

The Council has failed to publish the Notice of Appointment of Date for the Exercise of Electors' Rights electronically.

In future years, the Council should ensure the Notice of Appointment of Date for the Exercise of Electors' Rights is published electronically in accordance with the Local Government (Democracy) (Wales) Act 2013, Section 56.

Yours sincerely,

*Grant Thornton UK LLP*

For and on behalf of the Auditor General for Wales

Date: 11/9/2019

Ref: WAL044

# Archwilydd Cyffredinol Cymru Auditor General for Wales

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## Cyngor Cymuned Llangyndeyrn - Tystysgrif ac adroddiad archwiliad Archwilydd Cyffredinol Cymru

Mae adroddiad archwiliad cymwysiedig wedi ei gyhoeddi gan Archwilydd Cyffredinol Cymru ar gyfer Cyngor Cymuned Llangyndeyrn. Mae manylion y mater sydd wedi arwain at y cymhwyster isod:

### Hysbysiad Pennu Dyddiad i Etholwyr Arfu eu Hawliau

Nid yw'r Cyngor wedi cyhoeddi yr Hysbysiad Pennu Dyddiad i Etholwyr Arfu eu Hawliau yn electronig.

Yn y dyfodol, dylai'r Cyngor sicrhau fod yr Hysbysiad Pennu Dyddiad i Etholwyr Arfu eu Hawliau yn cael ei gyhoeddi'n electronig yn unol â Deddf Llywodraeth Leol (Democratiaeth) (Cymru) 2013, Adran 56.

Yr eiddoch yn gywir,

*Grant Thornton UK LLP*

Ar gyfer ac ar ran Archwilydd Cyffredinol Cymru

Dyddiad: 11/9/2019

Cyfeirnod: WAL044

# Accounting statements 2018-19 for:

Name of body:

Insert name of body

	Year ending		Notes and guidance for compilers Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.				
	31 March 2018 (£)	31 March 2019 (£)					
<b>Statement of income and expenditure/receipts and payments</b>							
1. Balances brought forward	53,721	44,344	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	49,403	50,391	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.				
3. (+) Total other receipts	12,118	3,983	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	-7,602	-7,905	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	-63,296	-52,755	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	44,344	38,058	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 and stock balances	0	0	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.				
9. (+) Total cash and investments	44,344	38,058	<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	0	0	<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	44,344	38,058	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	10,405	10,405	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 FWLB).				
14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	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).
			✓			✓	

## Annual Governance Statement (Part 1)

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 2019, 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>	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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>	✓	N/A	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.

## Annual Governance Statement (Part 2)

	Agreed?			'YES' means that the Council/Board/Committee:
	Yes	No*	N/A	
1. We have adopted standing orders and financial regulations as appropriate.	✓			Has properly established its internal rules setting out how it will conduct its business.
2. We have ensured that the Council's standing orders and financial regulations have been followed for all relevant transactions.	✓			Has followed its internal rules and reviewed its compliance with those rules
3. All committees and sub-committees of the council have been properly established and provided with appropriate terms of reference setting out the delegated responsibilities to make decisions or recommendations.	✓			Has ensured that where applicable, the Council has properly delegated its responsibilities to committees

\* Please delete as appropriate.

### Council/Board/Committee approval and certification

The Council/Board/Committee is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

<p><b>Certification by the RFO</b></p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2019.</p>	<p><b>Approval by the Council/Board/Committee</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:</p> <p style="text-align: center;">Insert minute reference and date of meeting</p>
<p>RFO signature: <i>[Signature]</i> signature required</p>	<p>Council/Board/Committee signature required: <i>[Signature]</i></p>
<p>Name: <i>[Name]</i> name required</p>	<p>Name: <i>[Name]</i> name required</p>
<p>Date: <i>[Date]</i> dd/mm/yyyy</p>	<p>Date: <i>[Date]</i> dd/mm/yyyy</p>

### Council/Board/Committee re-approval and re-certification (only required if the Annual Return has been amended at audit)

<p><b>Certification by the RFO</b></p> <p>I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2019.</p>	<p><b>Approval by the Council/Board/Committee</b></p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:</p> <p style="text-align: center;">Insert minute reference and date of meeting</p>
<p>RFO signature: <i>[Signature]</i> signature required</p>	<p>Council/Board/Committee signature required: <i>[Signature]</i></p>
<p>Name: <i>[Name]</i> name required</p>	<p>Name: <i>[Name]</i> name required</p>
<p>Date: <i>[Date]</i> dd/mm/yyyy</p>	<p>Date: <i>[Date]</i> dd/mm/yyyy</p>

## Annual internal audit report to:

Name of body:

Insert name of body

The Council/Board/Committee'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 2019.

The internal audit has been carried out in accordance with the Council/Board/Committee'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/Board/Committee.

	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.	✓				
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				
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.	✓				
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	✓				
7. Salaries to employees and allowances to members were paid in accordance with minutes approvals, and PAYE and NI requirements were properly applied.	✓				
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				

	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.	✓				
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.	✓				
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.			✓		

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.			✓		
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.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated 31 May 2019] \* 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 2017-18 and 2018-19. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who has verified the internal audit (same as auditor)	<i>[Signature]</i>
Internal Audit address	
Signature of person who received the internal audit (signature required)	<i>[Signature]</i>
Date of confirmation	<u>31.05.2019</u>



## Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2019 of:

Llangyndeyrn Community Council

### External auditor's report

[Except for the matters reported below]\* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

#### Notice of Appointment of Date for the Exercise of Electors' Rights

The Council has failed to publish the Notice of Appointment of Date for the Exercise of Electors' Rights electronically.

In future years, the Council should ensure the Notice of Appointment of Date for the Exercise of Electors' Rights is published electronically in accordance with the Local Government (Democracy) (Wales) Act 2013, Section 56.

[[These matters along with]\* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated 11/9/19]

### Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

See letter dated 11/9/19.

External auditor's name:

Grant Thornton UK LLP

External auditor's signature:

Grant Thornton UK LLP

Date:

11/9/2019

For and on behalf of the Auditor General for Wales

# Datganiadau cyfrifyddu 2018-19 ar gyfer:

Enw'r corff:

Nodwch enw'r corff

	Y flwyddyn a ddaeth i ben		Nodiadau a chanllawiau i'r sawl sy'n llunio'r cyfrifon Dylech dalgrymu'r holl ffigurau i'r £ agosaf. Peidiwch â gadael unrhyw flichau yn wag na cofnodi balansau o £0 neu ddim. Rhaid i bob ffigur fod yn gyson â'r cofnodion ariannol sylfaenol ar gyfer y flwyddyn berthnasol.				
	31 Mawrth 2018 (£)	31 Mawrth 2019 (£)					
<b>Datganiad o Incwm a gwarant/derbyniadau a thalladau</b>							
1. Balansau a ddygwyd ymlaen	53,721	44,344	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	49,403	50,391	Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleol (praesept) neu ardoll/cyfranlad gan brif gyrff.				
3. (+) Cyfanswm derbyniadau eraill	12,118	3,983	Cyfanswm incwm neu dderbyniadau a gofnodwyd yn y llyfr arlan parod lle'r symiau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cymorth, dewisol a reffiw.				
4. (-) Costau staff	-7,602	-7,905	Cyfanswm gwarant neu dalladau a wnaed i bob gweithiwr cyflogedig ac ar ei ran. Dylech gynnwys cyflogau, TWE ac Yswiriant Gwladol (cyflogaion a chyflogwyr), cyfranladau penslwn a threuliau cysylltiedig, e.e. costau terfynu.				
5. (-) Llog ar fenthycladau/ed-dalladau cyfalaf	0	0	Cyfanswm gwarant neu dalladau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthycladau allanol (os o gwbl).				
6. (-) Cyfanswm talladau eraill	-63,296	-52,755	Cyfanswm gwarant neu dalladau fel y'u cofnodwyd yn y llyfr arian parod llai costau staff (Llinell 4) a llog ar fenthycladau/ed-dalladau cyfalaf (Llinell 5).				
7. (=) Balansau a garlwyd ymlaen	44,344	38,058	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 a balansau stoc	0	0	Cyfrifon incwm a gwarant yn unig: Nodwch werth dyledion sy'n ddyledus i'r corff a balansau stoc a ddeilir ar ddiwedd y flwyddyn.				
9. (+) Cyfanswm arlan parod a buddsoddiadau	44,344	38,058	Pob cyfrif: Swm yr holl gyfrifon banc cyfredol a chedw, daliadau ariannol a buddsoddiadau a ddeilir ar 31 Mawrth. Rhaid i hyn fod yn gyson â balans cysoni'r llyfr arian parod yn unol â chysoniad y banc.				
10. (-) Credydwyr	0	0	Cyfrifon incwm a gwarant yn unig: Nodwch werth yr arlan sy'n ddyledus gan y corff (heblaw costau benthyg) ar ddiwedd y flwyddyn.				
11. (=) Balansau a garlwyd ymlaen	44,344	38,058	Dylai cyfanswm y balansau fod yn gyson â llinell 7 uchod: Nodwch gyfanswm (8+9-10).				
12. Cyfanswm asedau sefydlog ac esedau hirdymor	10,405	10,405	Gwerth cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddeilir ar 31 Mawrth.				
13. Cyfanswm benthycladau	0	0	Balans cyfalaf dyledus pob benthyclad o drydydd parffon ar 31 Mawrth (gan gynnwys PWLB).				
14. Nodyn datgelu cronfeydd ymddiriedolaeth	Ydy	Nac ydy	Aml.	Ydy	Nac ydy	Aml.	Mae'r corff yn gwellhredu fel unig ymddiriedolaeth ac mae'n gyfrifol am reoli (a) cronfa/cronfeydd ymddiriedolaeth/ esedau (dylai darllenwyr nodi nad yw'r ffigurau uchod yn cynnwys unrhyw drafodion ymddiriedolaeth).

## Datganlaid Llywodraethu Blynyddol (Rhan 1)

Rydym yn cydnabod, fel aelodau o'r Cyngor/Bwrdd/Pwyllgor, ein cyfrifoldeb am sicrhau bod system rheolaeth fewnol gadarn ar walth, gan gynnwys paratoi'r datganladau cyfrifyddu. Rydym yn cadarnhau, hyd eithaf ein gwybodaeth a'n cred, o ran y datganladau cyfrifyddu ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2019, ein bod wedi gwneud y canlynol:

	Cyflunwyd?		Mae 'DO' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:	Cyl y Dangosydd Perfformiad	
	Do	Naddo*			
1. Rydym wedi rhoi trefnladau ar walth ar gyfer: <ul style="list-style-type: none"> <li>• gwallth rheoli ariannol effeithiol yn ystod y flwyddyn; a</li> <li>• pharatoi a chymeradwyo'r datganladau cyfrifyddu.</li> </ul>	✓		Pennu ei gyllideb a rheoli ei arian yn briodol a pharatoi a chymeradwyo ei ddatganladau cyfrifyddu fel y rhagnodir gan y gyfrallth.	6, 12	
2. Cynnal system rheolaeth fewnol ddigonol, gan gynnwys mesurau a gynlunwyd i atal a chanfod twyll a llygradd, ac adolygu ei heffellholiwydd.	✓		Gwneud trefnladau priodol a derbyn cyfrifoldeb am warchod yr arian cyhoeddus a'r adnoddau dan ei reolaeth.	6, 7	
3. Rydym wedi cymryd yr holl gamau rhesymol i roi sicrwydd i nifn hunan nad oes unrhyw achosion o ddilysfug cydymffurfio gwrloneddol na phosibl â chyfreithiau, rheoliadau na chodau ymarfer a allai geol effaith ariannol sylweddol ar allu'r Cyngor/Bwrdd/Pwyllgor i gynnal ei fusnes nac ar ei sefyllfa ariannol.	✓		Onid 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. Rydym wedi 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 dddordeb archwilio cyfrifon y corff yn unol â'r hyn a nodir yn yr hysbysiad o'r archwiliad.	6, 23	
5. Rydym wedi 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 wynebu'r ganddo wrth weithredu'r corff a dallo â hwy'n briodol.	6, 9	
6. Rydym wedi 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 gwellhdrefnau ariannol, roi barn wrthrychol er ba un a yw'r rhain yn ddiwllu anghenlon y corff.	6, 8	
7. Rydym wedi ystyried a oes unrhyw ymgyfreltha, rhwymedigaethau neu ymrwymladau, digwyddiadau neu drafodion, a ddigwyddodd naill ai yn ystod y flwyddyn neu ar ôl i'r flwyddyn ddod i ben, wedi cael effaith ariannol ar y Cyngor/Bwrdd/Pwyllgor a, lle y bo'n briodol, wedi eu cynnwys yn y datganladau 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. Rydym wedi cymryd camau priodol i fynd i'r afael â phob mater a godwyd mewn adroddiadau blaenorol gan archwilywr mewnol ac allanol.	✓		Ystyried a chymryd camau priodol i fynd i'r afael â phroblemau/gwendidau a ddygwyd i'w sytw gan archwilywr mewnol ac allanol.	6, 8, 23	
9. Gronfeydd 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/gronfeydd gan gynnwys cyflwyno adroddiadau ariannol a, lle y bo angen, cynnal archwiliadau annibynnol.</li> </ul>			Amh.	Cyflawni ei gyfrifoldebau yn rhinwedd ei swydd fel unig reolwr-ymddiriedolwr ymddiriedolaeth neu ymddiriedolaethau lleol.	3, 6

\* Ar ddaten ar wahân, rhwydch esbontadau i'r archwilydd allanol ar gyfer pob ymateb 'naddo' a roddwyd; a disgrifwch pa gamau gwellhredu sy'n cael eu cymryd i fynd i'r afael â'r gwendidau a nodwyd.

## Datganiad Llywodraethu Blynyddol (Rhan 2)

	Cytunwyd?			Mae 'DO' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:
	Do	Naddo*	Amh	
1. Rydym wedi mabwysiadu rheolau sefydlog a rheoliadau arllennol fel sy'n briodol.	✓			Wedi sefydlu yn briodol ei reolau mewnol ar gyfer pennu sut y bydd yn cyflawni ei fusnes.
2. Rydym wedi sicrhau bod rheolau sefydlog y Cyngor a rheoliadau arllennol wedi'u dilyn ar gyfer yr holl drafodiadau perfformio.	✓			Wedi dilyn ei reolau mewnol ac wedi adolygu ei gydymffurfiaid â'r rheolau hynny
3. Mae holl bwyllgorau ac Ia-bwyllgorau'r cyngor wedi eu sefydlu'n briodol ac maent wedi derbyn cylch gorchwyl priodol yn nodi'r cyfrifoldebau dirprwyedig i wneud penderfyniadau ac argymhellion.	✓			Wedi sicrhau, pan fo'n briodol, bod y Cyngor wedi dirprwyo yn briodol ei gyfrifoldebau i bwyllgorau

\* Dileer fel y bo'n briodol.

## Gymeradwyaeth ac ardystiad y Cyngor/Bwrdd/Pwyllgor

Y Cyngor/Bwrdd/Pwyllgor sy'n gyfrifol am baratoi'r datganiadau cyfrifiyddu yn unol â gofynion Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 ac am baratoi'r Datganiad Llywodraethu Blynyddol.

<b>Ardystiad gan y Swyddog Arllennol Cyfrifol</b> Ardystiaf fod y datganiadau cyfrifiyddu yn y Ffurflen Flynyddol hon yn rholl darlun teg o sefyllfa arllennol y Cyngor/Bwrdd/Pwyllgor, a'i incwm a'i wariant, neu'n cyflwyno'r derbynledau a'r taliadau'n briodol, yn ôl y ddiwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2019.	<b>Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor</b> Cadarnhaf fod y datganiadau cyfrifiyddu hyn a'r Datganiad Llywodraethu Blynyddol wedi eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o den gyfeirnod cofnod:
Modur y cyfeirnod cofnod: angen llafnod	Modur y cyfeirnod cofnod a dyddiad y cyfarfod
Enw'r angen chw	Enw'r angen chw
Dyddiad: dd/mm/bbbb	Dyddiad: dd/mm/bbbb

## Allgymeradwyaeth ac allardystiad gan y Cyngor/Bwrdd/Pwyllgor (dim ond os bydd y furflen flynyddol wedi ei diwygio yn yr archwiliad)

<b>Ardystiad gan y Swyddog Arllennol Cyfrifol</b> Ardystiaf fod y datganiadau cyfrifiyddu yn y Ffurflen Flynyddol hon yn rholl darlun teg o sefyllfa arllennol y Cyngor/Bwrdd/Pwyllgor, a'i incwm a'i wariant, neu'n cyflwyno'r derbynledau a'r taliadau'n briodol, yn ôl y ddiwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2019.	<b>Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor</b> Cadarnhaf fod y datganiadau cyfrifiyddu hyn a'r Datganiad Llywodraethu Blynyddol wedi cael eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfeirnod cofnod:
Modur y cyfeirnod cofnod: angen llafnod	Modur y cyfeirnod cofnod a dyddiad y cyfarfod
Enw'r angen chw	Enw'r angen chw
Dyddiad: dd/mm/bbbb	Dyddiad: dd/mm/bbbb

# Adroddiad archwilio mewnol Blynyddol ar gyfer:

Enw'r corff:

Nantwich enw'r corff

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 gwellhdrefnau a'r rheolaethau perthnasol y disgwyllr iddynt fod ar walth yn ystod y flwyddyn ariannol sy'n dod i ben 31 Mawrth 2019.

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 gasgladau'r archwiliad mewnol yn y tabl hwn. Nodir isod amcanion rheolaeth fewnol a chaeglladau'r archwiliad mewnol ar ba un a oedd yr amcanion canlynol o ran rheolaeth, ym mhob ffordd bwyslg, yn cael eu bodloni drwy gydol y flwyddyn ariannol i safon sy'n ddigonol i ddilwallu anghenion y Cyngor/Bwrdd/Pwyllgor.

	Cytuniwyd?				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.	Hob ei gynnwys**	
1. Mae'r llyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn.	✓				
2. Bodlonwyd rheoladau ariannol, cefnogwyd taliadau gan anfonbau, cymeradwywyd gwarlant a rhoddwyd cyfrif priodol am TAW.	✓				
3. Aseesodd y corff y risglau sylweddol i gyflawni ei amcanion ac adolygodd ddigonolrwydd y trefniadau ar gyfer eu rheoli.	✓				
4. Dellfiodd y gofyniad blynyddol am braesept/ardoll/adnoddau o broses gyllidebu ddigonol, cafodd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wrth gefn yn briodol.	✓				
5. Cafodd yr incwm disgwyllledig ei dderbyn yn llawn, ar sail prisiau cywir, ei gofnodi'n briodol a'i fando'n syth, a rhoddwyd cyfrif priodol am TAW.	✓				
6. Cefnogwyd taliadau arben mán yn briodol gan dderbynebau, cymeradwywyd gwarlant a rhoddwyd cyfrif priodol am TAW.	✓				
7. Tatwyd cyflogau i gyflogeloni a lwfansau i eolodau yn unol â chymradwysethau a gofnodwyd, a chymhwyswyd gofynion TWE ac Yswiriant Gwladol yn briodol.	✓				
8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.	✓				

	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 cysonladau cyfrifon bane cyfnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.	✓				
10. Cafodd datganladau cyfrifyddu a baratolwyd yn ystod y flwyddyn eu paratol ar y sail cyfrifyddu gywir (derbynladau a thaliadau/Incwm a gwarlant), roeddant yn gyson â'r llyfr arian parod, wedi'u cofnogi gan drywydd archwilio digonol o gofnodlon sylfaenol, a, lle y bo'n briodol, cafodd dyledwyr a chredydwyr eu cofnodi'n briodol.	✓				
11. Cronfeydd ymddiriedolaeth (gan gynnwys ymddiriedolaethau elusenol). Mae'r Cyngor/Bwrdd/Pwyllgor wedi cyflawni ei gyfrifoldebau fel ymddiriedolwr.		✓			

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.			✓		
13.			✓		
14.			✓		

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

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

[Mae fy nghanfyddladau 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 31 Mai 2019.] \* Dileer os nad oes adroddiad wedi'i baratol.

### Cadarnhau archwiliad mewnol

Rwyf/Rydym yn cadarnhau nad wyf/Irydym ni, fel archwilydd mewnol y Cyngor, wedi ymgymryd â awyddogaelh reoli na gwelyddol o fewn y corff (gan gynnwys paratol'r cyfrifon) nac fel aelod o'r corff yn ystod y blynyddoedd ariannol 2017-18 a 2018-19. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddiennau ynghylch fy mhenodfad.

Eiddoedd a'r gwaith a wnaed fel rhan o'r archwiliad mewnol	
Cyflwyniad y gwaith a wnaed fel rhan o'r archwiliad mewnol	
Eiddoedd a'r gwaith a wnaed fel rhan o'r archwiliad mewnol	
Dyddiedig y cadarnhau	

## Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru

Mae'r archwilydd allanol yn cynnal yr archwiliad ar ran Archwilydd Cyffredinol Cymru, ac yn unol â chanllawiau a gyhoeddwyd ganddo. Ar sail ei adolygiad o'r Ffurflen Flyneddol a'r wybodaeth ategol, mae'n nodi pa un a fydd unrhyw fater a ddaw i'w sylw yn perll pryder nad yw'r ddeddfwriaeth a'r gofynlon rheoleiddio perthnasol wedi'u bodloni.

Ardystiwn ein bod wedi cwblhau'r archwiliad o'r Ffurflen Flyneddol ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2019 ar gyfer:

Cyngor Cymuned Llangyndeyrn

### Adroddiad yr archwilydd allanol

[Ac eithrio'r materion a nodir isod]\* Ar sail efn hadolygiad, yn ein barn ni, mae'r wybodaeth yn y Ffurflen Flyneddol yn cydyrrafurio ag arferion priodol ac nid oes unrhyw faterion wedi dod i'n sylw sy'n perll pryder nad yw'r ddeddfwriaeth a'r gofynlon rheoleiddio perthnasol wedi'u bodloni.

#### Hysbysiad Pennu Dyddiad i Etholwyr Arfu eu Hawllau

Nid yw'r Cyngor wedi cyhoeddi yr Hysbysiad Pennu Dyddiad i Etholwyr Arfu eu Hawllau yn electronig.

Yn y dyfodol, dylai'r Cyngor sicrhau fod yr Hysbysiad Pennu Dyddiad i Etholwyr Arfu eu Hawllau yn cael ei gyhoeddi'n electronig yn unol â Deddf Llywodraeth Leol (Democratiaeth) (Cymru) 2013, Adran 56.

[[Mae'r materion hyn yn ogystal â] \* Materion eraill nad ydynt yn effeithio ar efn barn yr ydym yn eu dwyn i sylw'r corff a'n hargymhellion ar gyfer gwella wedi'u cynnwys yn ein hadroddiad i'r corff dyddiedig 11/9/19.]

### Materion eraill ac argymhellion

Ar sail ein hadolygiad, tynnwn sylw'r corff at y materion a'r argymhellion canlynol nad ydynt yn effeithio ar ein barn archwilio ond y dylai'r corff ymdrin â hwy.

Gweler y llythyr wedi'w ddyddio

11/9/19

Enw'r archwilydd allanol:

Grant Thornton UK LLP

Llofnod yr archwilydd allanol:

Grant Thornton UK LLP

Dyddiad:

11/9/2019

Dros ac ar ran Archwilydd Cyffredinol Cymru

WAL 44

# Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2020

## LANGUAGE PREFERENCE

Please indicate how you would like us to communicate with you during the audit. Note that audit notices will be issued bilingually.

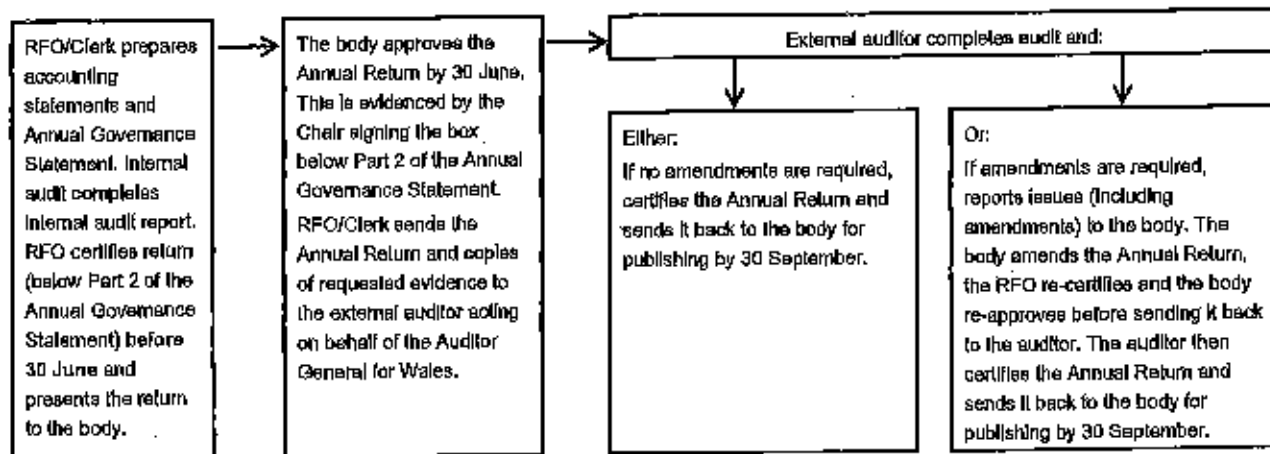
<b>ENGLISH</b>	<b>Yes</b>	<b>No</b>	<b>WELSH</b>	<b>Yes</b>	<b>No</b>	<b>BILINGUALLY</b>	<b>Yes</b>	<b>No</b>
	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input type="checkbox"/>

## THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires community and town councils (and their joint committees) in Wales to make up their accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies i.e. those with annual income and expenditure below £2.5 million must prepare their accounts in accordance with proper practices.

For community and town councils and their joint committees, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication **Governance and accountability for local councils in Wales – A Practitioners' Guide** (the Practitioners' Guide). The Practitioners' Guide requires that they prepare their accounts in the form of an Annual Return. This Annual Return meets the requirements of the Practitioners' Guide.

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted pink including BOTH sections of the Annual Governance Statement.

## APPROVING THE ANNUAL RETURN

There are two boxes for certification and approval by the body. The second box is only required if the Annual Return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.

The council must approve the Annual Return BEFORE the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

The Auditor General for Wales' Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It MUST NOT be completed by the Clerk/RFO, the Chair or the Internal auditor.

Audited and certified returns are sent back to the body for publication and display of the accounting statements, Annual Governance Statement and the Auditor General for Wales' certificate and report.



# Accounting statements 2019-20 for:

Name of body: HLANGYNDERYA COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers				
	31 March 2019 (£)	31 March 2020 (£)					
<b>Statement of Income and expenditure/receipts and payments</b>							
1. Balances brought forward	44,344	28,058	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	50,391	51,903	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.				
3. (+) Total other receipts	3,953	2,943	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	-7,805	-8,170	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	-52,755	-35,245	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	38,058	29,489	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 and stock balances	0	0	<b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.				
9. (+) Total cash and investments	44,344	29,489	<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	0	0	<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	44,344	29,489	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	10,405	10,405	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	Yes	No	N/A	Yes	No	N/A	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).

## Annual Governance Statement (Part 1)

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 2020, 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>	✓		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.	✓		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.	✓		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.	✓		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.	✓		Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 8	
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.	✓		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.	✓		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.	✓		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 trustees, 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>	Yes	No	N/A	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.

## Annual Governance Statement (Part 2)

	Agreed?			'YES' means that the Council/Board/Committee:
	Yes	No*	N/A	
1. We have prepared and approved minutes for all meetings held by the Council (including its committees) that accurately record the business transacted and the decisions made by the Council or committee.	✓			Has kept and approved minutes in accordance with Schedule 12, Paragraph 41 of the Local Government Act 1972.
2. We have ensured that the Council's minutes (including those of its committees) are available for public inspection and have been published electronically.	✓			Has made arrangements for the minutes to be available for public inspection in accordance with section 228 of the Local Government Act 1972 and has published the minutes on its website in accordance with section 55 of the Local Government (Democracy) (Wales) Act 2013.

\* Please delete as appropriate.

### Council/Board/Committee approval and certification

The Council/Board/Committee is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

<b>Certification by the RFO</b> I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2020.	<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:
RFO signature: <i>[Signature]</i>	Minute ref: 2406 - 22/06/2020
Name: CYNDR SAMUEL BRIDEAU	Chair signature: <i>[Signature]</i>
Date: 01/06/2020	Name: KILIANE MARGARET REES
	Date: 22-06-2020

### Council/Board/Committee re-approval and re-certification (only required if the Annual Return has been amended at audit)

<b>Certification by the RFO</b> I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2020.	<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:
RFO signature:	Minute ref:
Name:	Chair signature:
Date:	Name:
	Date:

## Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2020 of:

Llangyndeyrn Community Council

### External auditor's report

On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[These matters along with\* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated 09/10/20.]

### Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

#### Section 2 – Accounting statements

Box 9 and 11 on the Accounting Statement, Total cash and investments and Balance carried forward for 2018/19, is incorrectly stated as £44,344. The Council have confirmed that these should instead read £38,059.

(Continue on a separate sheet if required.)

External auditor's name: Grant Thornton UK LLP, 6th Floor, 3 Callaghan Square, Cardiff, CF10 5BT

External auditor's signature: Grant Thornton UK LLP

Date: 9 October 2020

For and on behalf of the Auditor General for Wales

\* Delete as appropriate.

## Annual Internal audit report to:

Name of body: **LLANGYDEYRN COMMUNITY COUNCIL**

The Council/Board/Committee'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 2020.

The internal audit has been carried out in accordance with the Council/Board/Committee'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/Board/Committee.

	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.	✓				
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				
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.	✓				
5. Expected Income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	✓				
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓				
8. Asset and Investment registers were complete, accurate, and properly maintained.	✓				

	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.	✓				
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.	✓				
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.			✓		

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.			✓		
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.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated \_\_\_\_\_] \* 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 2018-19 and 2019-20. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: *Philip Edwards Smith*

Signature of person who carried out the internal audit: *[Signature]*

Date: *2<sup>nd</sup> June 2020*



## Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this Annual Return. Proper practices are set out in the Practitioners' Guide.
2. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialed and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs. Ask your auditor for an electronic copy of the form if required.
3. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2019) equals the balance brought forward in the current year (line 1 of 2020). Explain any differences between the 2019 figures on this Annual Return and the amounts recorded in last year's Annual Return.
5. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers all your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliations is available in the Practitioners' Guide.
7. **Every council must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send copies of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
10. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
11. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?	✓	
	Does the bank reconciliation as at 31 March 2020 agree to Line 9?	✓	
Approval	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2020?	✓	
	Has the body approved the accounting statements before 30 June 2020 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?	✓	
All sections	Have all pink boxes in the accounting statements and Annual Governance Statement been completed and explanations provided where needed?	✓	
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	✓	
If accounts are amended after receipt of the Auditor General's report on matters arising		Yes	No
Accounts	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Board's approval of the amendments before re-submission to the auditor?		

WAL 4/4

# Ffurflen Flynyddol Cyngorau Cymuned a Chyngorau Tref yng Nghymru ar gyfer y Flwyddyn a Ddaeth i Ben ar 31 Mawrth 2020

## DEWIS IAITH

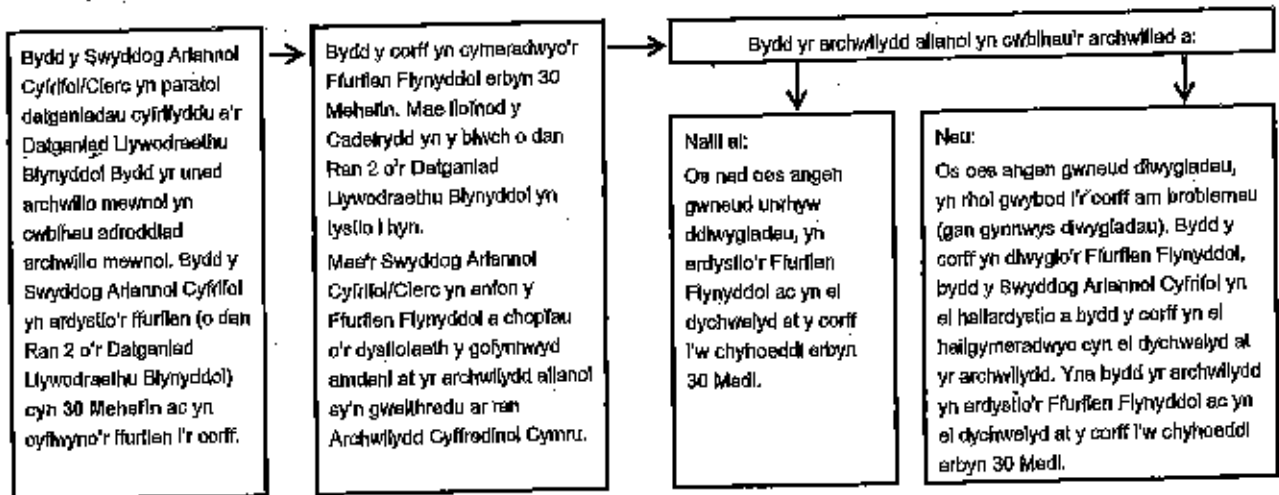
Nodwch sut yr hoffech i ni gyfathrebu â chi yn ystod yr archwiliad. Noder y bydd hysbysladau archwilio yn cael eu cyhoeddi'n ddwyieithog.

	Ie	Na		Ie	Na		Ie	Na
CYMRAEG	<input type="checkbox"/>	<input type="checkbox"/>	SAESNEG	<input type="checkbox"/>	<input type="checkbox"/>	DWYIEITHOG	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## Y CYFRIFON A'R BROSES ARCHWILIO

Mae Adran 12 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 yn ei gwneud yn ofynnol i gyngorau cymuned a chyngorau tref (a'u cyd-bwyllgorau) yng Nghymru lunio eu cyfrifon bob blwyddyn hyd at 31 Mawrth a sicrhau bod Archwilydd Cyffredinol Cymru yn archwilio'r cyfrifon hynny. Mae Rheolad 14 o Reoliadau Cyfrifon ac Archwilio (Cymru) 2014 yn nodi bod yn rhaid i gyfrif llywodraeth leol llai h.y. y rhai hynny ag incwm a gwarfant sy'n llai na £2.5 miliwn baratoi eu cyfrifon yn unol â'r arferion priodol.

Nodir yr arferion priodol ar gyfer cyngorau cymuned a chyngorau tref a'u cyd-bwyllgorau yng nghyhoeddliad Un Llais Cymru/Cymdeithas Clercod Cyngorau Lleol 'Governance and accountability for local councils in Wales - A Practitioners' Guide' (y Canllaw i Ymarferwyr). Mae'r Canllaw i Ymarferwyr yn ei gwneud yn ofynnol iddynt baratoi eu cyfrifon ar ffurf ffurflen flynyddol. Mae'r ffurflen flynyddol hon yn bodloni gofynion y Canllaw i Ymarferwyr. Mae'r cyfrifon a'r trefnladau archwilio yn dilyn y broses a nodir isod.



Darllenwch y canllawiau ar gwblhau'r Ffurflen Flynyddol hon a chwblhawch bob adran mewn pinc gan gynnwys DWY adran y Datganladd Llywodraethu Blynnyddol.

## CYMERADWYO'R FFURFLEN FLYNYDDOL

Mae dau fiwch i'w hardystio a'u cymeradwyo gan y corff. Mae'r ail fiwch yn ofynnol dim ond os oes angen diwygio'r ffurflen flynyddol o ganlyniad i'r archwiliad. Dylech lenwi'r blwch uchaf yn unig cyn anfon y ffurflen at yr Archwilydd.

Mae'n rhaid i'r cysgwr gymeradwyo'r ffurflen flynyddol CYN i'r cyfrifon a'r dogfennau ategol fod ar gael i'w harchwilio'n gyhoeddus o dan adran 30 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Yr Archwilydd sy'n gweithredu ar ran yr Archwilydd Cyffredinol fydd yn cwblhau Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru. NI CHAIFF y Clerc/Swyddog Ariannol Cyfrifol, y Caderydd na'r Archwilydd mewnol eu cwblhau.

Caiff ffurflenni a archwilydd ac a ardsystwyd eu dychwelyd i'r corff at ddibenion cyhoeddi ac arddangos y datganladdau cyfriflyddu, y Datganladd Llywodraethu Blynnyddol a thystysgrif ac adroddiad Archwilydd Cyffredinol Cymru.



# Datganiadau cyfrifyddu 2019-20 ar gyfer:

Enw'r corff:

CYNGOR CYMUNED LLANGUNDEIAN

	Y flwyddyn a ddaeth i ben		Nodiadau a chanllawiau i'r sawl sy'n llunio'r cyfrifon				
	31 Mawrth 2019 (C)	31 Mawrth 2020 (C)					
<p>Dylech dalgrynnu'r holl ffigurau i'r £ zgasaf. Peidiwch â gadael unrhyw flichau yn wag na cofnodi balansau o £0 neu ddim. Rhaid i bob ffigur fod yn gyson â'r cofnodion ariannol sylfaenol ar gyfer y flwyddyn herthnasol.</p>							
<b>Datganiad o incwm a gwariant/derbyniadau a thalladau</b>							
1. Balansau a ddygwyd ymlaen	44,344	38,058	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddechrau'r flwyddyn fel y'u cofnodwyd yn y cofnodion ariannol. Rhaid lddo fod yn gyson â Llinell 7 y flwyddyn flaenorol.				
2. (+) Incwm o drethiant lleol/ardoll	20,391	31,903	Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleol (praesept) neu ardoll/cyfranlad gan brif gyrrff.				
3. (+) Cyfanswm derbyniadau eraill	3,983	2,743	Cyfanswm incwm neu dderbyniadau a gofnodwyd yn y llyfr arian parod llai'r symiau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cymorth, dewlcol a reſenw.				
4. (-) Costau staff	-7,965	-8,170	Cyfanswm gwariant neu dalladau a wnaed i bob gweithiwr cyflogedig ac ar ei ran. Dylech gynnwys cyflogau, TWE ac Yswiriant Gwladol (cyflogelol a chyflogwyr), cyfranladau penslwn a threuliau cysyllledig, e.e. costau terfynu.				
5. (-) Llog ar fenthyciadau/ ad-dalladau cyfalaf	0	0	Cyfanswm gwariant neu dalladau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthyciadau allanol (os o gwbl).				
6. (-) Cyfanswm taliadau eraill	-52,755	-55,245	Cyfanswm gwariant neu dalladau fel y'u cofnodwyd yn y llyfr arian parod liaf costau staff (Llinell 4) a llog ar fenthyciadau/ad-dalladau cyfalaf (Llinell 5).				
7. (=) Balansau a gariwyd ymlaen	38,058	29,429	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddiwedd y flwyddyn. Rhaid lddo fod yn hafal i (1+2+3) - (4+5+6).				
<b>Datganiad o falansau</b>							
8. (+) Dyledwyr a balansau stoc	0	0	Cyfrifon incwm a gwariant yn unig: Nodwch werth dyledion sy'n ddyledus i'r corff a balansau stoc a ddellir ar ddiwedd y flwyddyn.				
9. (+) Cyfanswm arian parod a buddsoddladau	38,058	29,429	Pob cyfrif: Swm yr holl gyfrifon banc cyfredol a chadw, dalladau ariannol a buddsoddladau a ddellir ar 31 Mawrth. Rhaid i hyn fod yn gyson â balans cysoni'r llyfr arian parod yn unol â chysoniad y banc.				
10. (-) Credydwyr	0	0	Cyfrifon incwm a gwariant yn unig: Nodwch werth yr arian sy'n ddyledus gan y corff (hablaw costau benthyg) ar ddiwedd y flwyddyn.				
11. (=) Balansau a gariwyd ymlaen	38,058	29,429	Dylai cyfanswm y balansau fod yn gyson â llinell 7 uchod: Nodwch gyfanswm (8+9-10).				
12. Cyfanswm asedau sefydlog ac asedau hirdymor	10,405	10,405	Gwerth cofrestr asedau a buddsoddladau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddellir ar 31 Mawrth.				
13. Cyfanswm benthycladau	0	0	Balans cyfalaf dyledus pob benthyclad o drydydd partion ar 31 Mawrth (gan gynnwys PWLB).				
14. Nodyn datgelu cronfeydd ymddiriedolaeth	Ydy	Nac ydy	Amh.	Ydy	Nac ydy	Amh.	Mae'r corff yn gwethredu fel unig ymddiriedolaer ec mee'n gyfrifol am reoll (a) cronfa/cronfeydd ymddiriedolaeth/ asedau (dylai darlennwyr nodi nad yw'r ffigurau uchod yn cynnwys unrhyw drefodion ymddiriedolaeth).

## Datganiad Llywodraethu Blynyddol (Rhan 1)

Rydym yn cydnabod, fel aelodau o'r Cyngor/Bwrdd/Pwyllgor, ein cyfrifoldeb am sicrhau bod system rheolaeth fewnol gadarn ar waith, gan gynnwys paratol'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 2020, ein bod wedi gwneud y canlynol:

	Cytunwyd?		Mae 'DO' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:	Cyf y Dangosydd Perfformiad
	Do	Naddo*		
1. Rydym wedi rhoi trefnladau ar waith ar gyfer: <ul style="list-style-type: none"> <li>gwallth rheoli ariannol effeithiol yn ystod y flwyddyn; a</li> <li>paratol a chymeradwyo'r datganiadau cyfrifyddu.</li> </ul>	✓		Pennu ei gyllideb a rheoli ei arian yn briodol a pharatol a chymeradwyo ei ddatganiadau cyfrifyddu fel y rhagnodir gan y gyfraith.	6, 12
2. Cynnal system rheolaeth fewnol ddigonol, gan gynnwys mesurau a gynlluniwyd i etal a chanfod lwyll a llygredd, ac adolygu ei heffaithiolrwydd.	✓		Gwneud trefnladau priodol a derbyn cyfrifoldeb am warchod yr arian cyhoeddus a'r adnoddau dan ei reolaeth.	6, 7
3. Rydym wedi cymryd yr holl gamau rhesymol i roi sicrwydd i ni'n hunain nad oes unrhyw achosion o ddilffyg cydymffurfio gwirioneddol na phosibl â chyfreithiau, rheoladau na chodau ymarfer a ellai gael effaith ariannol sylweddol er allu'r Cyngor/Bwrdd/Pwyllgor i gynnal ei fusnes nac ar ei sefyllfa ariannol.	✓		Ond wedi gwneud peihau y mae ganddo'r pŵer cyfreithiol i'w gwneud ac wedi cydymffurfio â chodau ymarfer a safonau wrth wneud hynny.	6
4. Rydym wedi darparu cyfle priodol i etholwyr arfer eu hawliau yn unol â gofynion Rheoladau Cyfrifon ac Archwilio (Cymru) 2014.	✓		Rholi'r cyfle i bob unigolyn â ddirordeb archwilio cyfrifon y corff yn unol â'r hyn a nodir yn yr hysbysiad o'r archwiliad.	6, 23
5. Rydym wedi cynnal a seistad o'r riegiau 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 wynebu'r ganddo wrth weithredu'r corff a delio â hwy'n briodol.	6, 9
6. Rydym wedi 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 ac y rheolaethau a'r gweithdrefnau ariannol, rol barn wrthychol ar ba un a yw'r rhan yn diwallu anghenion y corff.	6, 8
7. Rydym wedi ystyried a oes unrhyw ymgyfraitha, rhwymedigaethau neu ymnymladau, digwyddiadau neu drafodion, a ddigwyddodd naill ai yn ystod y flwyddyn neu ar ôl i'r flwyddyn ddod i ben, wedi cael effaith ariannol ar y Cyngor/Bwrdd/Pwyllgor a, lle y bo'n briodol, wedi eu cynnwys yn y datganiadau cyfrifyddu.	✓		Datgelu popeth y dyfal 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. Rydym wedi 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/gwenddau 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 ein yronfa/cronfeydd gan gynnwys cyflwyno adroddiadau ariannol a, lle y bo angen, cynnal archwiliadau annibynnol.</li> </ul>		Amh. ✓	Cyflawni ei gyfrifoldebau yn rhinwedd ei swydd fel unig reolwr-ymddiriedolwr ymddiriedolaeth neu ymddiriedolaethau lleol.	3, 6

\* Ar ddalen ar wahân, rhwng 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 gwenddau a nodwyd.

## Datganiad Llywodraethu Blynyddol (Rhan 2)

	Cytunwyd?			Mae 'DO' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:
	Do	Naddo'	Amh.	
1. Rydym wedi paratoi a chymeradwyo cofnodlon pob cyfarfod a gynhaliwyd gan y Cyngor (gan gynnwys ei bwyllgorau) sy'n cofnodl'r busnes a weithredwyd yn gywir a'r penderfyniadau a wnaed gan y Cyngor neu'r pwyllgor.	✓			Wedi cadw a chymeradwyo cofnodlon yn unol ag Amodlen 12, Paragraff 41 o Ddeddf Llywodraeth Leol 1972.
2. Rydym wedi sicrhau bod cofnodlon y Cyngor (gan gynnwys thai ei bwyllgorau) ar gael i'w harchwilio gan y cyhoedd yn unol ag adran 22B o Ddeddf Llywodraeth Leol 1972 ac mae wedi cyhoeddi'r cofnodlon ar ei wefan yn unol ag adran 56 o Ddeddf Llywodraeth Leol (Democratiaeth) (Cymru) 2013.	✓			Wedi gwneud trefniadau i'r cofnodlon fod ar gael i'w harchwilio gan y cyhoedd yn unol ag adran 22B o Ddeddf Llywodraeth Leol 1972 ac mae wedi cyhoeddi'r cofnodlon ar ei wefan yn unol ag adran 56 o Ddeddf Llywodraeth Leol (Democratiaeth) (Cymru) 2013.

\* Dileer fel y bo'n briodol.

## Cymeradwyaeth ac ardystiad y Cyngor/Bwrdd/Pwyllgor

Y Cyngor/Bwrdd/Pwyllgor sy'n gyfrifol am baratoi'r datganiadau cyfrifyddu yn unol â gofynlon Rheolladau Cyfrifon ac Archwilio (Cymru) 2014 ac am baratoi'r Datganiad Llywodraethu Blynyddol.

<b>Ardystiad gan y Swyddog Ariannol Cyfrifol</b> Ardystiaf fod y datganiadau cyfrifyddu yn y Ffurflen Flynnyddol hon yn rhol darlun teg o sefyllfa ariannol y Cyngor/Bwrdd/Pwyllgor, a'i inowm a'i wariant, neu'n cyflwyno'r derbynladau a'r taliadau'n briodol, yn ôl y digwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2020.	<b>Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor</b> Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynyddol wedi eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfelmod cofnod:
Llofnod y Swyddog Ariannol Cyfrifol: <i>[Signature]</i>	Cyfelmod cofnod <i>2406 - 2706/2020</i>
Enw: <i>GLYNOL SANVA PRIDMORE</i>	Llofnod Cadeirydd y cyfarfod: <i>[Signature]</i>
Dyddiad: <i>01/06/2020</i>	Enw: <i>MARGARET REES</i>
	Dyddiad: <i>22-06-2020</i>

## Allgymeradwyaeth ac allardystiad gan y Cyngor/Bwrdd/Pwyllgor (dim ond os bydd y ffurflen flynyddol wedi ei diwygio yn yr archwiliad)

<b>Ardystiad gan y Swyddog Ariannol Cyfrifol</b> Ardystiaf fod y datganiadau cyfrifyddu yn y Ffurflen Flynnyddol hon yn rhol darlun teg o sefyllfa ariannol y Cyngor/Bwrdd/Pwyllgor, a'i inowm a'i wariant, neu'n cyflwyno'r derbynladau a'r taliadau'n briodol, yn ôl y digwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2020.	<b>Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor</b> Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynyddol wedi cael eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfelmod cofnod:
Llofnod y Swyddog Ariannol Cyfrifol:	Cyfelmod cofnod
Enw:	Llofnod Cadeirydd y cyfarfod:
Dyddiad:	Enw:
	Dyddiad:

## Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru

Mae'r archwilydd allanol yn cynnal yr archwiliad ar ran Archwilydd Cyffredinol Cymru, ac yn unol â chanllawiau a gyhoeddwyd ganddo. Ar sail ei adolygiad o'r Ffurflen Flynyddol a'r wybodaeth ategol, mae'n nodi pa un a fydd unrhyw fater a ddaw i'w sylw yn peri pryder nad yw'r ddeddfwriaeth a'r gofynion rheoleiddio perthnasol wedi'u bodloni.

Ar dystiwn ein bod wedi cwblhau'r archwiliad o'r Ffurflen Flynyddol ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2020 ar gyfer:

Cyngor Cymuned Llangyndeyrn

### Adroddiad yr archwilydd allanol

Ar sail ein hadolygiad, yn ein barn ni, mae'r wybodaeth yn y Ffurflen Flynyddol yn cydymffurfio ag arferion priodol ac nid oes unrhyw faterion wedi dod i'n eylw sy'n peri pryder nad yw'r ddeddfwriaeth a'r gofynion rheoleiddio perthnasol wedi'u bodloni.

[[Mae'r materion hyn yn ogystal â]]\* Materion eraill nad ydynt yn effeithio ar ein barn yr ydym yn eu dwyn i sylw'r corff a'n hargymhellon ar gyfer gwella wedi'u cynnwys yn ein hadroddiad i'r corff dyddiedig 09/10/20

### Materion eraill ac argymhellon

Ar sail ein hadolygiad, tynnwn sylw'r corff at y materion a'r argymhellon canlynol nad ydynt yn effeithio ar ein barn archwilio ond y dylai'r corff ymddrin â hwy.

#### Adran 2- Datganiadau cyfrifyddu

Mae Bocs 9 ac 11, Cyfanswm arian parod a buddsoddladau a Balansau a garwyd ymlaen wedi'i nodi yn anghywir fel £44,344 ar y Furflen Flynyddol ar gyfer 2018/19. Mae'r Cyngor wedi cadarnhau law y ffigurau cywir yw £38,058.

(Parhewch ar dallen ac wahân os oes angen.)

Enw'r archwilydd allanol: Grant Thornton UK LLP, 6<sup>th</sup> Floor, 3 Callaghan Square, Cardiff, CF10 5BT

Llofnod yr archwilydd allanol: Grant Thornton UK LLP

Dyddiad: 9 Hydref 2020

Dros ac ar ran Archwilydd Cyffredinol Cymru

\* Dileer fel y bo'n briodol.

## Adroddiad archwilio mewnol Blynyddol ar gyfer:

Enw'r corff:

CYNGOR CYMUNED LLANGYNDSYAN

Mae archwiliad mewnol y Cyngor/Bwrdd/Pwyllgor, gan wellthredu'n annibynnol ac ar sail asesiad o risg, wedi cynnwys cynnal asesiad dewlsol o gydymffurfiaeth â'r gweithdrefnau a'r rheolaethau perthnasol y disgwyllir iddynt fod ar waith yn ystod y flwyddyn ariannol sy'n dod i ben 31 Mawrth 2020.

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 leod amcanton rheolaeth fewnol a chasgliadau'r archwiliad mewnol ar ba un a oedd yr amcanton canlynol o ran rheolaeth, ym mhob ffordd bwyslg, yn cael eu bodloni drwy gydol y flwyddyn ariannol i safon sy'n ddigonol i ddilwallu 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.	Hob ei gynnwys*	
1. Mae'r llyfrau cyfrifon priodol wedi'u oadw'n briodol drwy gydol y flwyddyn.	✓				
2. Bodlonwyd rheoladau ariannol, cefnogwyd taliadau gan anfonebau, cymeradwywyd gwarfant a rhoddwyd cyfrif priodol am TAW.	✓				
3. Aesodd y corff y riegla sylweddol i gyflawni ei amcanton ac adolygodd ddigonolwydd y trefniadau ar gyfer eu rheol.	✓				
4. Deilliodd y gofyniad blynyddol am braesepti/ardoll/ednoddau o broses gyllidebu ddigonol, cafodd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wth gefn yn briodol.	✓				
5. Cafodd yr Incwm Disgwyliedig ei dderbyn yn llawn, ar sail prisiau cywir, ei gofnodi'n briodol a'i fante'n syth, a rhoddwyd cyfrif priodol am TAW.	✓				
6. Cefnogwyd taliadau arian mân yn briodol gan dderbynabau, cymeradwywyd gwarlant a rhoddwyd cyfrif priodol am TAW.	✓				
7. Talwyd cyflogau i gyflogelau a lwfansau i aelodau yn unol â chymaredwyaethau a gofnodwyd, a chymrwywyd gofynion TWE ac Yswiriant Gwladol yn briodol.	✓				
8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.	✓				

	Cytunwyd?				Amlinellid 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 cysonladau cyfrifon banc cynnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.	✓				
10. Cafodd datganladau cyfrifyddu a baratowyd yn ystod y flwyddyn eu paratol ar y eoli cyfrifyddu gywir (derbyniadau a thaliadau/incwm a gwarant), roeddent yn gyson â'r llyfr arian parod, wedi'u cofnogi gan drywydd archwilio digonol o gofnodlon sylfaenol, a, lle y bo'n briodol, cafodd dyledwyr a chredydwyr eu cofnodl'n briodol.	✓				
11. Cronfeydd ymddiriedolaeth (gan gynnwys ymddiriedolaethau aluennol). Mae'r Cyngor/Bwrdd/Pwyllgor wedi cyflawni ei gyfrifoldebau fel ymddiriedolwr.			✓		

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?				Amlinellid 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.			✓		
13.			✓		
14.			✓		

\* Os atebwyd 'naddo', nodwch y goblygiadau a'r cernau sy'n cael eu cynryd 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 nghanfyddladau manwl a'm hergymhellion yr wyf yn eu dwyn i sylw'r Cyngor/Bwrdd/Pwyllgor wedi'u cynnwys yn fy adroddiad manwl i'r Cyngor/Bwrdd/Pwyllgor dyddiedig \_\_\_\_\_] \* Dileer os nad oes adroddiad wedi'i baratol.

#### Cadarnhau archwiliad mewnol

Rwyf/Rydym yn cadarnhau nad wyf/llydym ni, fel archwilydd mewnol y Cyngor, wedi ymgymryd â ewyddogaeth reoli na gwelwyddol o fewn y corff (gan gynnwys paratol'r cyfrifon) nac fel aelod o'r corff yn ystod y blynyddoedd ariannol 2018-19 a 2019-20. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddlennau ynghytc fy mhenodlad.

Enw'r unigolyn a gynhaliodd yr archwiliad mewnol:	<i>Paul Gwynne</i>
Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol:	<i>[Signature]</i>
Dyddiad:	2 <sup>nd</sup> June 2020

## Nodladau cyfarwyddyd ar gwblhau'r Ffurflen Flynyddol

- Rhaid i chi gymhwyso arferion priodol wrth baratoi'r ffurflen flynyddol hon. Nodir yr arferion priodol yn y Canllaw I Ymarferwyr.
- Gwnewch yn siŵr bod y Ffurflen Flynyddol wedi ei chwblhau'n llawn, h.y. dim blychau coch gwag. Ceisiochw osgoi gwneud unrhyw ddiwygladau i'r ffurflen wedi'i chwblhau. Os na allwch osgoi hyn, rhwch llinell drwy'r cofnodion anghywir, achrwch fod y diwygladau wedi'u tynnu at eiliw'r corff gyda llythrennau cyntaf elch enw wrth eu hymyl a'ch bod wedi rhoi esboniad i'r archwilydd allanol. **Peldiwch â defnyddio hylif cywiro.** Califf ffurflenni blynyddol anghyflawn neu rai sy'n cynnwys diwygladau heb eu cymeradwyo a/neu eu hesbonio neu hylif cywiro eu dychwelyd heb eu herchwilio a gall olygu costau ychwanegol. Gofynnwch i'ch archwilydd am gopï electronig o'r ffurflen os oes angen un.
- Gofynnwch i all berson, y Cadelydd neu aelod efallai, adolygu elch Ffurflen Flynyddol er mwyn sicrhau ei bod yn gyflawn cyn anfon y ffurflen wreiddiol at yr archwilydd.
- Gwnewch yn siŵr bod elch datganiadau cyfrifyddu yn gywir, bod y balans a gartwyd ymlaen o'r flynyddyn flaenorol (linell 7 o 2019) yn cyfateb i'r balans a ddygwyd ymlaen yn y flynyddyn gyfradol (linell 1 o 2020). Esboniwch unrhyw wahanlaethau rhwng ffurflenni 2019 ar y ffurflen flynyddol hon a'r symiau a gofnodwyd yn ffurflen flynyddol y llynedd.
- Rhowch esboniad llawn am unrhyw amrywiannau sylweddol yn y datganiadau ariannol. Peldiwch ag anfon copï o'ch cofnodion cyfrifyddu manwl yn lle'r esboniad hwn. Mae'r archwilydd allanol yn wybod eich bod chi'n deall y rheymau dros yr holl amrywiannau. Cofiwch gynnwys dedansoddiad manwl i ategu eich esboniad a byddwch yn benodol ynghylch gwerthoedd elfennau unigol sy'n gyfrifol am yr amrywiannau.
- Sicrhewch fod y copï o'r gysonlad banc y byddwch yn ei anfon at elch archwilydd gyda'r copï o'r Ffurflen Flynyddol yn cynnwys elch holl gyfrifon banc a balansau ariannol. Os nad oes unrhyw elfennau cyswll, nodwch hyn a rhowch dystiolaeth o falansau'r banc. Os oes gan elch Cyngor unrhyw fuddaoddledau byrdymor, nodwch eu gwerth ar y gysonlad banc. Dylai'r archwilydd allu gyfateb elch gysonlad banc i linell 9 yn y datganiadau cyfrifyddu. Ceir rhegor o gymorth ar gysonladau banc yn y Canllaw I Ymarferwyr.
- Mae'n ofynnol i bob cyngor anfon gwybodaeth at yr archwilydd allanol, i ategu'r honladau a wnaed yn y Datganiad Llywodraethu Blynyddol hyd yn oed os nad ydych chi wedi gwneud hynny yn flaenorol. Bydd elch archwilydd yn dweud wrthy'ch pa wybodaeth y mae angen i chi ei darparu. Sicrhewch eich bod yn darllen yr hysbysiad archwilio yn ofalus er mwyn sicrhau eich bod yn cynnwys yr holl wybodaeth y mae'r archwilydd wedi gofyn amdani. Dylwch anfon copïau o'r cofnodion gwreiddiol (a ardystwyd gan y Clerc a'r Cadelydd fel copïau cywir) at yr archwilydd allanol ac nid y dogfenau gwreiddiol eu hunain.
- Peldiwch ag anfon unrhyw wybodaeth at yr archwilydd nad yw wedi gofyn yn benodol amdani. Nid yw hyn o fudd.
- Os bydd yn rhaid i'r archwilydd adolygu gwybodaeth nas gofynnwyd amdani, gofyn eto am wybodaeth, neu os califf gysonlad banc anghyflawn neu esboniad o amrywiannau neu os califf ddogfenau gwreiddiol y mae'n rhaid eu dychwelyd, bydd yr archwilydd yn mynd i gostau ychwanegol y mae ganddo hawl i godi ffoedd ychwanegol amdanynt.
- Dylwch ateb pob gohebiaeth a'r archwilydd allanol yn brydlon. Bydd hyn yn elch helpu i gyflawni elch rhwymedigaethau statudol a bydd yn lleihau cost yr archwilydd.
- Noder, os byddwch yn cwblhau'r ffurflen electronig, rhaid i chi argraffu'r ffurflen er mwyn lddi gael ei hardystio gan y Swyddog Ariannol Cyfrifol a'i llofnodi gan y Cadelydd cyn ei hanfon at yr archwilydd.

Rhestr wirio cwblhau - Bydd ateb 'Naddo' yn golygu nad ydych chi osibl wedi bodloni'r gofynion		Cwblhawyd?	
Cyfiwyniad cyntaf i'r archwilydd allanol		Do	Naddo
Cyfrifon	A yw'r papurau i'w hanfon at yr archwilydd allanol yn cynnwys esboniad o amrywiadau sylweddol rhwng y llynedd ac eleni?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	A yw'r gysonlad banc ar 31 Mawrth 2020 yn gyson â Llinell 9?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Cymeradwyo	A yw'r Swyddog Ariannol Cyfrifol wedi ardsyllu'r datganiadau cyfrifyddu a'r Datganiad Llywodraethu Blynyddol (Rheolad 15 (1)) erbyn 30 Mehefin 2020 ian bellaf?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	A yw'r corff wedi cymeradwyo'r datganiadau cyfrifyddu cyn 30 Mehefin 2020 ac a yw Adran 3 wedi'i llofnodi a'r dyddiad wedi'i nodi gan yr unigolyn a oedd yn cadefio'r cyfarfod pan roddwyd y gymeradwyaeth?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Pob adran	A yw'r holl flychau plin yn y datganiadau cyfrifyddu a'r Datganiad Blynyddol wedi eu llenwi ac esbonladau wedi'u rhoi pan fo angen?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	A yw'r holl wybodaeth y gofynnodd yr archwilydd allanol amdani wedi'i hanfon gyda'r Ffurflen Flynyddol hon? Cyfeirwch at elch hysbysiad o archwilydd ac unrhyw atodlenni ychwanegol a ddarparwyd gan elch archwilydd allanol.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Os califf y cyfrifon eu diwygio ar ôl derbyn adroddiad yr Archwilydd Cyffredinol ar faterion sy'n codi		Do	Naddo
Cyfrifon	A yw'r datganiadau cyfrifyddu sydd wedi eu diwygio wedi'u cymeradwyo ac Adran 3 wedi'i llofnodi eto a'r dyddiad wedi'i nodi eto fel dystiolaeth o gymeradwyaeth y Bwrdd i'r diwygiadau cyn eu hallgyflwyno i'r archwilydd?	<input type="checkbox"/>	<input type="checkbox"/>



## Datganiadau cyfrifyddu 2020-21 ar gyfer:

Enw'r corff:

**CYNGOR CYMUNIS LLANGYNDEYAN**

	Y flwyddyn a ddaeth i ben		Nodwch a chefnwysu (r. 809) y flwyddyn / cyfrifon				
	31 Mawrth 2021 (£)	31 Mawrth 2021 (£)					
<b>Datganiad o incwm a gwarant/derbyniadau a thalladau</b>							
1. Balansau a ddygwyd ymlaen	38,058	29,489	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddechrau'r flwyddyn fel y'u cofnodwyd yn y cofnodion ariannol. Rhaid lldo fod yn gyson â Llinell 7 y flwyddyn flaenorol.				
2. (+) Incwm o drethiant heolffardoll	51,903	54,239	Cyfanswm yr incwm a dderbynwyd/derbyniadwy yn ystod y flwyddyn o drethiant llool (praesept) neu ardolffyraniad gan brif gyrrff.				
3. (+) Cyfanswm derbyniadau eraill	2,943	3,888	Cyfanswm incwm neu dderbyniadau a gofnodwyd yn y llyfr arllan parod lle'r aymiau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cymorth, ddiwydiol a roferiw.				
4. (-) Costau staff	-8,170	-8,370	Cyfanswm gwarant neu dalladau a wnaed i bob gweithiwr cyflogedig ao ar ol ran. Dyltech gynnwys cyflogau, TWE ac Yswiriant Gwladol (cyflogolion a chyflogwyr), cyfraniadau penswm a llyfrauau cysylltiedig, e.e. costau tafynu.				
5. (-) Llog ar fenthyciadau/ ad-dalladau cyfalaf	0	0	Cyfanswm gwarant neu dalladau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthyciadau eillanol (oa o gwbl).				
6. (-) Cyfanswm telladau eraill	-55,245	-45,629	Cyfanswm gwarant neu dalladau fel y'u cofnodwyd yn y llyfr arian parod llai costau staff (Llinell 4) a llog ar fenthyciadau/ad-dalladau cyfalaf (Llinell 5).				
7. (=) Balansau a garwyd ymlaen	29,489	33,618	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddiwedd y flwyddyn. Rhaid lldo fod yn hafal i (1+2+3) - (4+5+6).				
<b>Datganiad o falansau</b>							
8. (+) Dyledwyr	0	0	Cyfrifon incwm a gwarant yn unig: Nodwch werth dyledion sy'n ddyledus i'r corff ar ddiwedd y flwyddyn.				
9. (+) Cyfanswm arian parod a buddsoddiadau	29,489	33,618	Pob cyfrif: Swm yr holl gyfrifon banc cyfredol a chadw, dalladau ariannol a buddsoddiadau a ddelir ar 31 Mawrth. Rhaid i hyn fod yn gyson â balans cysoni'r llyfr arian parod yn unol â chysoniad y banc.				
10. (-) Credydwyr	0	0	Cyfrifon incwm a gwarant yn unig: Nodwch werth yr arian sy'n ddyledus gan y corff (heblaw costau benthyg) ar ddiwedd y flwyddyn.				
11. (=) Balansau a garwyd ymlaen	29,489	33,618	Dylai cyfanswm y balansau fod yn gyson â llinell 7 uchod: Nodwch gyfanswm (8+9-10).				
12. Cyfanswm asedau sefydlog ac asedau hirdymor	10,405	10,405	Gwerth cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddelir ar 31 Mawrth.				
13. Cyfanswm benthycladau	0	0	Balans cyfalaf dyledus pob benthyclad o drydydd partion ar 31 Mawrth (gan gynnwys PWLB).				
14. Nodyn datgelu cronfeydd ymddiriedolaeth	(dd)	(nac ydy)	(Arna)	(dd)	(nac ydy)	(Arna)	Mae'r corff yn gweithredu fel unig ymddiriedolaeth ac mae'n gyfrifol am reoll (a) cronfeydd ymddiriedolaeth/ asedau (dylai darlenniwr nodi nad yw'r ffigurau uchod yn cynnwys unrhyw drafodion ymddiriedolaeth).
		✓				✓	



## 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 paratol'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 2021, ein bod wedi gwneud y canlynol:

	Cyflwynwyd		Mae DO yn golwng bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:	Cyf. Dangwydd Perfformiad	
	Do	Naddo*			
1. Rydym wedi rhoi trefnladau ar waith ar gyfer: <ul style="list-style-type: none"> <li>• gwaith rheoli ariannol effeithiol yn ystod y flwyddyn; a</li> <li>• pharatoi a chymeradwyo'r datganiadau cyfrifyddu.</li> </ul>	✓		Pennu ei gylideb a rheoli ei arlan yn briodol a pharatoi a chymeradwyo ei ddatganiadau cyfrifyddu fel y rhagnodir gan y gyfraith.	6, 12	
2. Cynnal system rheolaeth fewnol ddigonol, gan gynnwys mesurau a gynlluniwyd i atal a chanfod twyll a flygradd, ac addolygu ei heffalithiolrwydd.	✓		Gwneud trefnladau priodol a derbyn cyfrifoldeb am warchod yr arlan cyhoeddus a'r adnoddau dan ei reolaeth.	6, 7	
3. Rydym wedi cymryd yr holl gamau rheymol i roi sicrwydd i ni'n hunain nad oes unrhyw achosion o ddifffyg cydymffurfio gwirioneddol na phosibl â chyfreithiau, rheolladau na chodau ymarfer a allai geal effaith ariannol sylweddol ar allu'r Cyngor/Bwrdd/Pwyllgor i gynnal ei fusnes nac ar ei setyllfa ariannol.	✓		Onid 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. Rydym wedi darparu cyfle priodol i elithwyr arfer eu hawliau yn unol â golyllion Rheolladau Cyfrifon ac Archwilio (Cymru) 2014.	✓		Rhoi'r cyfle i bob unigolyn â diddardeb archwilio cyfrifon y corff yn unol â'r hyn a nodir yn yr hysbysiad o'r archwiliad.	6, 23	
5. Rydym wedi cynnal asesiad o'r risgiau sy'n wynobu'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 wynebwr ganddo wrth wellbredu'r corff a delio â hwy'n briodol.	6, 9	
6. Rydym wedi 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 writhrychol ar ba un a yw'r rheol yn diwelu anghenion y corff.	6, 8	
7. Rydym wedi ystyried a oes unrhyw ymgysylltu, rhwymedigaelthau neu ymrwymiadau, digwyddiadau neu drafodion, a ddigwyddodd naill ai yn ystod y flwyddyn neu ar ôl yr flwyddyn ddiol i ben, wedi 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 yr flwyddyn ddiol i ben os ydynt yn berthnasol.	6	
8. Rydym wedi cymryd camau priodol i fynd i'r afael â phob mater a godwyd mewn adroddiadau blaenorol gan archwilywr mewnol ac allanol.	✓		Ystyried a chymryd camau priodol i fynd i'r afael â phroblemau/gwendidau a ddygwyd i'w syhwr gan archwilywr mewnol ac allanol.	6, 8, 23	
9. Cronfeydd ymddiriedolaeth – yn rhinwedd ein swydd fel ymddiriedolwr, rydym wedi: <ul style="list-style-type: none"> <li>• cyllawni ein cyfrifoldeb mewn perthynas ag atebolrwydd am y gromfa/cronfeydd gan gynnwys cyflwyno adroddiadau ariannol a, lle y bo angen, cynnal archwiliadau annibynnol.</li> </ul>	Do	Naddo	Amh	Cyllawni ei gyfrifoldebau yn rhinwedd ei swydd fel unig reolwr-ymddiriedolwr ymddiriedolaeth neu ymddiriedolaethau lleol.	3, 8

\* Ar ddalen ar wahân, rhwng 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.

## Nodladau datgelu ychwanegol

Ddarparhau'r wybodaeth gartrefol i gynorthwyo'r darllynydd i ddeall y datganiad cyfrifiyddu a'r 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 weithgerddau 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 unlongyrchol 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 dibenlon elusennol ac eraill. Yr uchafswm gwariant y gellir ei ysgwyddo dan adran 137(1) a (3) ar gyfer blynyddyn ariannol 2020-21 oedd £8.32 yr otholwr.

Yn 2020-21, fe wnaeth y Cyngor dalladau yr oedd eu cyfanswm yn £ 12561.02 dan adran 137. Mae'r talladau hyn wedi'u cynnwys o fewn 'Talladau eraill' yn y Datganiad Cyfrifiyddu.

2.

3.

\* Dylid cynnwys yma unrhyw ddatgelladau ychwanegol sy'n angenrheidiol yn nhyb y Cyngor i gynorthwyo'r darllynydd i ddeall y datganiad cyfrifiyddu a'r neu'r datganiad llywodraethu blynyddol.

## Cymeradwyaeth ac ardystiad y Cyngor/Pwyllgor

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

### Ardystiad gan y Swyddog Ariannol Cyfrifol

Ardystiaf fod y datganiadau cyfrifiyddu yn y Ffurflen Flynyddol hon yn thol darlun teg o sefyllfa ariannol y Cyngor/Bwrdd/Pwyllgor, a'i incwm a'i gwariant, neu'n cyflwyno'r derbyniadau a'r talladau'n briodol, yn ôl y digwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2021.

Llofnod y Swyddog Ariannol Cyfrifol: *[Signature]*

Enw: *Gwynnwa Samuel Prideaux*

Dyddiad: *2/06/2021*

### Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor

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

Cyfelmod cofnod *2625*

Llofnod Cadeirydd y cyfarfod: *[Signature]*

Enw: *Philip Ian Evans*

Dyddiad: *4/6/21*

## Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru

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

Rwy'n ardstyio fy mod wedi cwblhau'r archwiliad o'r Datganiad Blynyddol ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2021 o:

Cyngor Cymuned Llanynderyn

### Adroddiad yr Archwilydd Cyffredinol

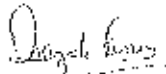
#### Bam archwilio - Heb gymwysterau

Ar sail fy adolygiad, yn fy marn i, nid oes unrhyw faterion wedi dod i'm sylw gan berl pryder bod y wybodaeth a adroddir yn y Datganiad Blynyddol hwn mewn unrhyw ffordd berthnasol:

- nad yw wedi'i baratoi yn unol ag arferion priodol;
- nad yw deddfwriaeth berthnasol a gofynion rheoliadol wedi'u bodloni;
- inad ydynt yn gyson â threfniadau llywodraethu'r Cyngor/Pwyllgor;
- nid oes gan y Cyngor/Pwyllgor drefniadau priodol ar walth i sicrhau darbodusrwydd, effeithlonrwydd ac effeithiolrwydd wrth ddefnyddio adnoddau.

#### Materion eraill sy'n codi ac argymhellon

Nid oes unrhyw faterion pellach yr hoffwn dynnu sylw'r Cyngor atynt.



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

Dyddiad: 18/07/2022

\* Dilu fel y bo'n briodol.

## Adroddiad archwilio mewnol Blyneddol ar gyfer:

Enw'r corff:

CYNGOR CYMUNED LLANGYNDYRN

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 disgwylir llydnt fod ar waith yn ystod y flwyddyn arhannol sy'n dod i ben 31 Mawrth 2021.

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, celt crynodeb o gasgladau'r archwiliad mewnol yn y tabl iawn. Nodir leod amcanion rheolaeth fewnol a chasgladau'r archwiliad mewnol ar ba un a oedd yr amcanion canlynol o ran rheolaeth, yn rhob ffordd bwysig, yn cael eu bodioni drwy gydol y flwyddyn arhannol i safon sy'n ddigonol i ddiwallu anghenion y Cyngor/Bwrdd/Pwyllgor.

	Cynnydd				Amnoddad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (Os nid oes angen hysbysu cynnydd adroddiad archwiliad mewnol i'r corff)
	Da	Naddo	Amh	Habael gynnydd	
1. Mae'r llyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn.	✓				
2. Bodlonwyd rheoladau arhannol, cefnogwyd taliadau gan aifonebau, cymeradwywyd gwarant a rhoddwyd cyfrif priodol am TAW.	✓				
3. Asesodd y corff y risgiau sylweddol i gyflawni ei amcanion ac adolygodd ddtgonghwydd y trefnidau ar gyfer eu rheol.	✓				
4. Datllodd y gofyniad blyneddol am braesept/ardoll/adnoddau o broses gyllidebu ddigonol, cafodd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wrth gefn yn briodol.	✓				
5. Cafodd yr incwm disgwylledig ei dderbyn yn llawn, ar sail prisiau cywir, ei golnodi'n briodol a'i fancia'n syth, a rhoddwyd cyfrif priodol am TAW.	✓				
6. Cefnogwyd taliadau arian mên yn briodol gan dderbynebau, cymeradwywyd gwarant a rhoddwyd cyfrif priodol am TAW.	✓				
7. Talwyd cyflogau i gylllogelun a lwfaneau i aelodau yn unol â chymeradwyaethau a golnodiwyd, a chymhwyswyd golymion TWE ac Yswiriant Gwladol yn briodol.	✓				
8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.	✓				

	Cytunwyd?				Amlyniad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hys o'r cytunwyd adroddiad archwilio mewnol mawr i'r corff)
	Do	Naddo*	Aml	Heb ei gynnwys**	
9. Cafodd cysoniadau cyfrifon banc cyfrinol ac ar ddiwedd y lwyddyn eu cynnal yn briodol.	✓				
10. Cafodd datganiadau cyfrifyddu a baratowyd yn ystod y flwyddyn eu paratol ar y eail cyfrifyddu gywir (derbyniadau a thalladau/incwm a gwariant), roeddent yn gyson â'r llyfr arian parod, wedi'u cefnogi gan drywydd archwilio digonol o gofnodion sylfaenol, a, lle y bo'n briodol, cafodd dylodwyr a chredydwyr eu cofnod'n briodol.	✓				
11. Cronfeydd ymddiriedolaeth (gan gynnwys ymddiriedolaethau elusenol). Mae'r Cyngor/Bwrdd/Pwyllgor wedi cyflawni ei gyfrifodebau fel ymddiriedolwr.			✓		

Roedd rheolaethau digonol yn bodoli a gyflwynwyd i'r afael ag undiwr wedid rheol a nodwyd (fychwanegwch dudalennau ar wahân os oes angen).

	Cytunwyd?				Amlyniad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hys o'r cytunwyd adroddiad archwilio mewnol mawr i'r corff)
	Do	Naddo*	Aml	Heb ei gynnwys**	
12.					
13.					
14.					

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

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

[Mae fy nghatfeyddiadau mawr a'm hargymhellon yr wyf yn eu dwyn i sylw'r Cyngor/Bwrdd/Pwyllgor wedi'u cynnwys yn fy adroddiad mawr i'r Cyngor/Bwrdd/Pwyllgor dyddiedig \_\_\_\_\_.] \* Ddifer os nad oes adroddiad wedi'i baratol.

**Cadarnhau archwiliad mewnol**

Rwyf i'ydym yn cadarnhau nad wyf i'ydym ni, fel archwilydd mewnol y Cyngor, wedi ymgymryd â swyddogaeth reol na gwelnyddol o fewn y corff (gan gynnwys paratol'r cyfrifon) nac fel afael o'r corff yn ystod y blynyddoedd erlannol 2019-20 a 2020-21. Cadarnhaf hwyd na fu undiwr achos o wrthdaro buddiannau ynghylch fy intenediad.

Enw'r unigolyn a gynhaliodd yr archwiliad mewnol: Priant Edwards Swick

Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol: [Signature]

Dyddiad: 3<sup>rd</sup> June 2021

## Accounting statements 2020-21 for:

Name of body: LLANGYNDDEYAN COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers				
	31 March 2020 (£)	31 March 2021 (£)					
<b>Statement of income and expenditure/receipts and payments</b>							
1. Balances brought forward	38,058	29,489	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	51,903	54,239	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.				
3. (+) Total other receipts	2,943	3,888	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.				
4. (-) Staff costs	-8,170	-8,370	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	-55,245	-45,629	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	29,489	33,618	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	0	0	<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	29,489	33,618	<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	0	0	<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	29,489	33,618	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).				
12. Total fixed assets and long-term assets	10,405	10,405	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	Yes	No	N/A	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).			
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Yes	No	N/A

## 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 2021, that:

	Agree?		YES means that the Council/Board/Committee	PC/Pat						
	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>	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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>		<table border="1" style="width: 100px; height: 20px;"> <tr> <th>Yes</th> <th>No</th> <th>N/A</th> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </table>	Yes	No	N/A			✓	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6
Yes	No	N/A								
		✓								

\* 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 2020-21 was £8.32 per elector.

In 2020-21, the Council made payments totalling £ 12561.02 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 statement and/or the annual governance statement.

## Council/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.

### Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2021.

RFO signature: *[Signature]*  
 Name: Gwynnwr Samuel Priddaun  
 Date: 21/06/2021

### Approval by the Council/Board/Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:

Minute ref: 2625  
 Chair signature: *[Signature]*  
 Name: Philip Ian Evans  
 Date: 7/6/21



## Auditor General for Wales<sup>1</sup> 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 2021 of:

Llangyndwrn Community Council

### Auditor General's report

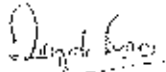
#### Audit opinion - Unqualified

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/Committee's governance arrangements; and
- that the Council/Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

#### Other matters arising and recommendations

There are no further matters 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: 18/07/2022

<sup>1</sup> Delete as appropriate.

## Annual Internal audit report to:

Name of body: Llangynferran Community Council

The Council/Board/Committee'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 2021.

The internal audit has been carried out in accordance with the Council/Board/Committee'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/Board/Committee.

	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.	✓				
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				
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.	✓				
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	✓				
7. Salaries to employees and allowances to members were paid in accordance with minutes, approvals, and PAYE and NI requirements were properly applied.	✓				
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				

	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.	✓				
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.	✓				
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	X 2021		✓		

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.					
13.					
14.					

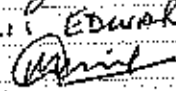
\* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\* 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.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated \_\_\_\_\_.] \* 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 2019-20 and 2020-21. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: PHILLIP EDWARDS SIMON  
 Signature of person who carried out the internal audit:   
 Date: 3<sup>rd</sup> June 2021.

## Datganiadau cyfrifyddu 2020-21 ar gyfer:

Enw'r corff:

CUNGA CYMRU LLANGYNDSYAN

	Flwyddyn a ddaeth i ben		Nodiadau a chanllawiau i'r sawl sy'n darparu gyfiflon		
	31 Mawrth 2020 (B)	31 Mawrth 2021 (C)	Dylech datgrynnu'r holl ffigurau i'r 6 agoriad Ffidiolwr a gadael unrhyw bwythau yn weddus (ffafnod) balansau a EO neu ddim. Rhaid i bob ffigur fod yn gyaon â'r cofnodion ariannol sylfaenol ar gyfer y flwyddyn berthnasol.		
<b>Datganiad o incwm a gwarant/derbynladau a thalladau</b>					
1. Balansau a ddygwyd ymlaen	38,058	29,489	Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddechrau'r flwyddyn fel y'u cofnodwyd yn y cofnodion ariannol. Rhaid iddo fod yn gyaon â Llinell 7 y flwyddyn flaenorol.		
2. (+) Incwm o drethiant lleoliardoll	51,903	54,239	Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleoli (praesept) neu ardoll/cyfraniad gan baf gyrrf.		
3. (+) Cyfanswm derbynladau eraill	2,943	3,888	Cyfanswm incwm neu dderbynladau a gofnodwyd yn y llyfr arian parod llai'r aynlau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cynorth, dewisol a refferiw.		
4. (-) Costau staff	-8,170	-8,370	Cyfanswm gwarant neu daliadau a wnaed i bob gweithiwr cyflogedig ac ar ei ran. Dylech gynnwys cyflogau, TWE ac Yswiriant Gwladol (cyflogalon a chyflogwyr), cyfraniadau pensiwn a threuliau cysylliedig, e.e. costau terfynu.		
5. (-) Llog ar fenthyciadau/ad-daliadau cyfalaf	0	0	Cyfanswm gwarant neu daliadau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthyciadau allanol (os o gwbl).		
6. (-) Cyfanswm talladau eraill	-55,245	-45,629	Cyfanswm gwarant neu daliadau fel y'u cofnodwyd yn y llyfr arian parod llai costau staff (Llinell 4) a llog ar fenthyciadau/ad-daliadau cyfalaf (Llinell 5).		
7. (=) Balansau a garwyd ymlaen	29,489	33,618	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	0	0	Cyfrifon incwm a gwarant yn unig: Nodwch werth dyledion sy'n ddyledus i'r corff ar ddiwedd y flwyddyn.		
9. (+) Cyfanswm arian parod a buddsoddiadau	29,489	33,618	Pob cyfrif: Swm yr holl gyfrifon banc cyfredol a chadw, dalladau ariannol a buddsoddiadau a ddellir ar 31 Mawrth. Rhaid i hyn fod yn gyaon â balans cyson i'r llyfr arian parod yn unol â chysoniad y banc.		
10. (-) Credydwyr	0	0	Cyfrifon incwm a gwarant yn unig: Nodwch werth yr arian sy'n ddyledus gan y corff (heblaw costau benthyc) ar ddiwedd y flwyddyn.		
11. (=) Balansau a garwyd ymlaen	29,489	33,618	Dylai cyfanswm y balansau fod yn gyaon â llinell 7 uchod: Nodwch gyfanswm (8+9-10).		
12. Cyfanswm asedau sefydlog ac asedau hirdymor	10,405	10,405	Gwarth cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddellir ar 31 Mawrth.		
13. Cyfanswm benthyciadau	0	0	Balans cyfalaf dyledus pob benthyciad o drydydd partion ar 31 Mawrth (gan gynnwys PWLB).		
14. Nodyn datgelu cronfeydd ymddiriedolaeth	Ydy	Nod ydy	Ariant	Ydy	Nod ydy
			✓		✓
Mae'r corff yn gweithredu fel unig ymddiriedolaeth ac mae'n gyfrifol am reol (a) cronfa/cronfeydd ymddiriedolaeth/ asedau (dylai datlennwyr nodi nad yw'r ffigurau uchod yn cynnwys unrhyw drafodion ymddiriedolaeth).					

## 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 elthaf ein gwybodaeth a'n cred, o ran y datganiadau cyfrifyddu ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2021, ein bod wedi gwneud y canlynol:

	Cyfrifyddu		Mae Ddwy'n gwybodaeth Cyngor/Bwrdd/Pwyllgor nodi gwneud y canlynol	Cyl y Dangosydd Perfformio	
	Dd	Naddo			
<p>1. Rydym wedi thol trefniadau ar waith ar gyfer:</p> <ul style="list-style-type: none"> <li>gwaith rheoli ariannol effeithiol yn ystod y flwyddyn; a</li> <li>pharatoi a chymeradwyo'r datganiadau cyfrifyddu.</li> </ul>	✓		Pennu ei gyllideb a rheoli ei arfan yn briodol a pharatoi a chymeradwyo ei ddatganiadau cyfrifyddu fel y rhagnodir gan y gyfrifol.	6, 12	
<p>2. Cynnal system rheolaeth fewnol ddigonol, gan gynnwys mesurau a gynllunwyd i atal a chanfod twyll a llygredd, ac adolygu ei heffeltholrwydd.</p>	✓		Gwneud trefniadau priodol a derbyn cyfrifoldeb am warchod yr arfan cyhoeddus a'r adnoddau dan ei reolaeth.	6, 7	
<p>3. Rydym wedi cynryd yr holl gamau rhesymol i roi sicrwydd i ni'n hunain nad oes unrhyw achosion o ddilysg cydymffurfio gwirioneddol na phosibl â chyfrifolrwydd, rheoladau na chodau ymarfer a allai gael effaith ariannol sylweddol ar allu'r Cyngor/Bwrdd/Pwyllgor i gynnal ei fusnes nac ar ei seyllfa ariannol.</p>	✓		Osod wedi gwneud pethau y mae ganddo'r pŵer cyfrifoldeb i'w gwneud ac wedi cydymffurfio â chodau ymarfer a safonau wrth wneud hynny.	6	
<p>4. Rydym wedi darparu cyfle priodol i etholwyr arfer eu hawliau yn unol â gofynion Rheoladau Cyfrifon ac Archwilio (Cymru) 2014.</p>	✓		Rhoi'r cyfle i bob unigolyn â diddordeb archwilio cyfrifon y corff yn unol â'r hyn a nodir yn yr hysbysiad o'r archwiliad.	6, 23	
<p>5. Rydym wedi cynnal asesiad o'r risglau sy'n wynebu'r Cyngor/Bwrdd/Pwyllgor ac wedi cynryd camau priodol i reoli'r risglau hynny, gan gynnwys cyflwyno rheoladau mewnol a/neu yswiriant allanol lle y bo angen.</p>	✓		Ystyried y risglau ariannol a'r risglau eraill a wynebu'r ganddo wrth wellharedu'r corff a delo â lwy'n briodol.	6, 9	
<p>6. Rydym wedi 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.</p>	✓		Trefnu i unigolyn cynnwys, yn annibynnol ar y rheoladau a'r gwaithdrefnau ariannol, roi barn wrthychol ar ba un a yw'r rhain yn ddiwallu anghenion y corff.	6, 8	
<p>7. Rydym wedi ystyried a oes unrhyw ymgyfreltha, rhwymedigaethau neu ymrwymladau, digwyddiadau neu drafodion, a ddigwyddodd naill ai yn ystod y flwyddyn neu ar ôl i'r flwyddyn ddiol i ben, wedi cael effaith ariannol ar y Cyngor/Bwrdd/Pwyllgor a, lle y bo'n briodol, wedi eu cynnwys yn y datganiadau cyfrifyddu.</p>	✓		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 ddiol i ben os ydynt yn berthnasol.	6	
<p>8. Rydym wedi cynryd camau priodol i fynd i'r afael â phob mater a godwyd mewn adroddiadau blaenorol gan archwilydwr mewnol ac allanol.</p>	✓		Ystyried a chynryd camau priodol i fynd i'r afael â phroblemau/gwandiadau a ddygwyd i'w sylw gan archwilydwr mewnol ac allanol.	6, 8, 23	
<p>9. Cronfeydd ymddiriedolaeth – yn rhinwedd ein awydd fel ymddiriedolaeth, rydym wedi:</p> <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>	Dd	Naddo	Aidh	Cyflawni ei gyfrifoldebau yn rhinwedd ei awydd fel unig reolwr-ymddiriedolaeth neu ymddiriedolaethau llau.	3, 6

\* Ar ddalen ar wahân, rhochwch eboniadau i'r archwilydd allanol ar gyfer pob ymalaeb 'naddo' a roddwyd; a disgriflwyd pa gamau gwaithredu sy'n cael eu cynryd i fynd i'r afael â'r gwendidau a nodwyd.

## Nodiadau datgelu ychwanegol

Dechreuwr yr wybodaeth ganlynol i gynorthwyo'r darllynydd i ddeall y datganiad cyfrifiyddu a/neu'r datganlad llywodraethu Blynnyddol.

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

Mae Adran 137(1) Deddf 1972 yn canlatáu i'r Cyngor warlo ar weithgareddau nad oes ganddo unrhyw bwerau penodol eraill ar eu cyfer os yw'r Cyngor o'r farn bod y gwariant ar llas, ac y bydd yn ôwyn budd unlongyrchol i, yr ardal neu unrhyw ran ohoni, neu'r cyfan neu rai o'i thrigolion, ar yr amod bod y budd yn gymeuar â'r gwariant. Mae Adran 137(3) hefyd yn canlatáu i'r Cyngor ysgwyddo gwariant at rai dibenion elusenol ac eraill. Yr uchafswm gwariant y gollir ai ysgwyddo dan adran 137(1) a (3) ar gyfer blywyddyn ariannol 2020-21 oedd £8.92 yr eitholwr.

Yn 2020-21, fe wnaeth y Cyngor daladau yr oedd eu cyfanswm yn £ 12,561.02 dan adran 137. Mae'r talladau hyn wedi'u cynnwys o fewn 'Talladau eraill' yn y Datganiad Cyfrifiyddu.

2.

3.

\* Dylid cynnwys yma unrhyw ddatgeliadau ychwanegol sy'n angenrheidiol yn nhyb y Cyngor i gynorthwyo'r darllynydd i ddeall y datganlad cyfrifiyddu a/neu'r datganlad llywodraethu Blynnyddol.

## Cymeradwyaeth ac ardystiad y Cyngor/Pwyllgor

Y Cyngor/Pwyllgor sy'n gyfrifol am barato'r datganladau cyfrifiyddu a'r datganlad llywodraethu Blynnyddol yn unol â gafynion Deddf Archwilio Cyhoeddus (Cymru) 2004 (y Ddeddf) a Rheoladau Cyfrifon ac Archwilio (Cymru) 2014.

### Ardystiad gan y Swyddog Ariannol Cyfrifol

Ardystiad fod y datganladau cyfrifiyddu yn y Ffurflen Blynnyddol hon yn rhoi darlun teg o aefyllfa ariannol y Cyngor/Bwrdd/Pwyllgor, a'i inowm a'i warant, neu'n cyflwyno'r derbyniadau a'r talladau'n briodol, yn ôl y digwydd, ar gyfer y blywyddyn a ddaeth i ben 31 Mawrth 2021.

Llofnod y Swyddog Ariannol Cyfrifol: *[Signature]*

Enw: *Gwyneth Samuel Priceaux*

Dyddiad: *2/06/2021*

### Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor

Cadernhaf fod y datganladau cyfrifiyddu hyn a'r Datganlad Llywodraethu Blynnyddol wedi eu cymradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfeirnod cofnod:

Cyfeirnod cofnod *2625*

Llofnod Caderydd y cyfarfod: *[Signature]*

Enw: *Philip Ian Evans*

Dyddiad: *4/6/21*

## Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru

Adroddaf mewn perthynas â'm harchwiliad o'r cyfrifon o dan adran 13 o'r Ddeddf, a yw unrhyw faterion sy'n dod i'm sylw yn peri pryder nad yw deddfwriaeth a gofynion rheoliadol perthnasol wedi'u bodloni. Cynhallowyd fy archwiliad yn unol â chanllawiau a gyhoeddwyd gan Archwilydd Cyffredinol Cymru.

Rwy'n ardstyio fy mod wedi cwblhau'r archwiliad o'r Datganiad Blynyddol ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2021 o:

Cyngor Cymuned Llanynderyn

### Adroddiad yr Archwilydd Cyffredinol

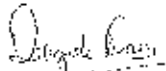
#### Barn archwilio - Heb gymwysterau

Ar sail fy adolygiad, yn fy marn i, nid oes unrhyw faterion wedi dod i'm sylw gan bari pryder bod y wybodaeth a adroddir yn y Datganiad Blynyddol hwn mewn unrhyw ffordd berthnasol:

- nad yw wedi'i baratoi yn unol ag arferion priodol;
- nad yw deddfwriaeth berthnasol a gofynion rheoliadol wedi'u bodloni;
- inad ydynt yn gyson â threfniadau llywodraethu'r Cyngor/Pwyllgor;
- nid oes gan y Cyngor/Pwyllgor drefniadau priodol ar waith i sicrhau darbodusrwydd, effelthlonrwydd ac effelthiolrwydd wrth ddefnyddio adnoddau.

#### Materion eraill sy'n codi ac argymhellion

Nid oes unrhyw faterion pellach yr hoffwn dynnu sylw'r Cyngor atynt.



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

Dyddiad: 18/07/2022

\* Dilu fel y ho'n briodol.

## Adroddiad archwilio mewnol Blyneddol ar gyfer:

Enw'r corff:

CYNGOR CYMUNED LLANGYDEYRN

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 disgwyllr lddynt fod ar walth yn ystod y flwyddyn arllanol sy'n dod i ben 31 Mawrth 2021.

Cynhailwyd yr archwiliad mewnol yn unol ag enghenlon 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 leod amcanion rheolaeth fewnol a chasgliadau'r archwiliad mewnol ar ba un o oeddi yr amcanion canlynol o ran rheolaeth, yn mhob ffordd bwysig, yn cael eu bodloni drwy gydol y flwyddyn arllanol i safon sy'n ddigonol i ddilwallu enghenlon y Cyngor/Bwrdd/Pwyllgor.

	Cynnydd				Amlychodd y gwaith a wnaed i'r ran o'r archwiliad mewnol (Os nid ydych chi gyswrtu'r brodyddiad archwiliad mewnol manwl i'r corff)
	Oo	Naddo	Amh	Habe gynnwys*	
1. Mae'r llyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn.	✓				
2. Bodlonwyd rheoladau ariannol, cefnogwyd taliadau gan anfonebau, cymeradwywyd gwarant a rhoddwyd cyfrif priodol am TAW.	✓				
3. Asesodd y corff y risgiau sylweddol i gyflawni ei amcanion ac adolygodd ddigonolwydd y trefniadau ar gyfer eu rheol.	✓				
4. Daillodd y gofyniad blyneddol am braesept/ardal/adnoddau o broses gyllidebu ddigonol, cafodd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wrth gefn yn briodol.	✓				
5. Cafodd yr lnewm disgwyliedig ei dderbyn yn llawn, ar sail prisiau cywir, ei gofnodi'n briodol a'i fancia'n syth, a rhoddwyd cyfrif priodol am TAW.	✓				
6. Cefnogwyd taliadau arian mân yn briodol gan dderbynebau, cymeradwywyd gwarant a rhoddwyd cyfrif priodol am TAW.	✓				
7. Talwyd cyllogaau i gyllogelion a lwfansau i aelodau yn unol â chymradwyaethau a gofnodwyd, a chymhwyswyd gofynion TWE ac Yswiriant Gwladol yn briodol.	✓				
8. Roedd y cofrestrau aedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.	✓				



	Cyflwynwyd?				Amlygellid o'r gwallt a wnaed fel rhan o'r archwiliad mewnol (OS nid oes angen hys o'r cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amb	Hob ei gynnwys**	
9. Cafodd cysoniedau cyfrifon banc cyfnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.	✓				
10. Cafodd datganiadau cyfrifyddu a baratowyd yn ystod y flwyddyn eu paratoi ar y sail cyfrifyddu gywir (derbyniadau a thaliadau/incwm a gwarlent), roddent yn gyson a'r llyfr arian parod, wedi'u cofnogi gan drywydd archwilio digonol o gofnodlon sylfaenol, a, lle y bo'n briodol, cafodd dyladwyr a chredydwyr eu cofnodl'n briodol.	✓				
11. Cronfeydd ymddiriedolaeth (gan gynnwys ymddiriedolaethau ahusennol). Mae'r Cyngor/Bwrdd/Pwyllgor wedi cyllawni ei gyfrifoddebau fel ymddiriedolwr.			✓		

Roedd rheolaeth ar allpord yn bodol ar gyfer unigol, fe wydd eisg a nodwyd gan y Cyngor/Bwrdd/Pwyllgor (rhwystrach unigol, fe wydd eisg eroll) i'w rhoi neu ar dudalenau ar wahân os oes angen)

	Cyflwynwyd?				Amlygellid o'r gwallt a wnaed fel rhan o'r archwiliad mewnol (OS nid oes angen hys o'r cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)
	Do	Naddo*	Amb	Hob ei gynnwys**	
12.					
13.					
14.					

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

\*\* Os atebwyd 'hob ei gynnwys', nodwch pryd y gwnaethpwyd y gwallt archwilio mewnol mwyaf diweddar yn y maes hwn a phryd y bwriedir ei wreud nasaf, neu os nad oes angen ei gynnwys, rhaid i'r archwilydd mewnol esbonio pam nad oes angen hynny. (Mae fy nghanfyddiadau 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 \_\_\_\_\_.) \* Dilser os nad oes adroddiad wedi'i baratoi.

**Cadarnhau archwiliad mewnol**

Rwyf/Rydym yn cadarnhau nad wyf /rydym ni, fel archwilydd mewnol y Cyngor, wedi ymgymryd â swyddogaeth rooll na gwelyddol o fewn y corff (gan gynnwys paratoi'r cyfrifon) nac fel aelod o'r corff yn ystod y blynyddoedd arferol 2019-20 a 2020-21. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddlannau ynghylch fy mhenodad.

Enw'r unigolyn a gynhaliodd yr archwiliad mewnol: *P. G. E. S. S. S.*

Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol: *[Signature]*

Dyddiad: *3<sup>rd</sup> June 2021*

## Accounting statements 2020-21 for:

Name of body: WLANGLYNDAYRN COMMUNITY COUNCIL

	Year ending		Notes and guidance for completion
	31 March 2020 (£)	31 March 2021 (£)	
<b>Statement of income and expenditure/receipts and payments</b>			
1. Balances brought forward	38,058	29,489	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	51,903	54,239	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	2,943	3,888	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-8,170	-8,370	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	-55,245	-45,629	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	29,489	33,618	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	0	0	<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	29,489	33,618	<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	0	0	<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	29,489	33,618	<b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	10,405	10,405	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	Yes	No	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).
	<input type="checkbox"/>	<input checked="" 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 2021, 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>	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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>	✓		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 2020-21 was £8.32 per elector.

In 2020-21, the Council made payments totalling £ 12561.02 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 statement and/or the annual governance statement.

## Council/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.

### Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2021.

RFO signature: 

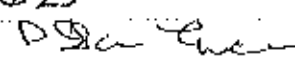
Name: Gwynfor Samuel Priddmore

Date: 21/06/2021

### Approval by the Council/Board/Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:

Minute ref: 2625

Chair signature: 

Name: PHILIP IAN EVANS

Date: 21/6/21

## 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 2024 of:

Llangynderyn Community Council

### Auditor General's report

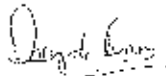
#### Audit opinion - Unqualified

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/Committee's governance arrangements; and
- that the Council/Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

#### Other matters arising and recommendations

There are no further matters 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: 18/07/2022

\* Delete as appropriate.

## Annual internal audit report to:

Name of body: Llanegrynlyn Community Council

The Council/Board/Committee'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 2021.

The internal audit has been carried out in accordance with the Council/Board/Committee'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/Board/Committee.

	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.	✓				
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				
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.	✓				
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	✓				
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓				
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				

	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.	✓				
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.	✓				
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	X <i>del</i>		✓		

For any risk areas identified by the Council/Board/Committee (that 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.					
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.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated \_\_\_\_\_.] \* 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 2019-20 and 2020-21. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: *Phillip Edwards Smith*

Signature of person who carried out the internal audit: *[Signature]*

Date: *3<sup>rd</sup> June 2021*