

JEFFREYSTON COMMUNITY COUNCIL

Cyngor Cymuned Jeffreyston

Minutes of the meeting held on Monday 16 June 2025

Attended by:

**Community Councillors, Arabella Morgan (Chair), Helen McLeod-Baikie (Vice-Chair),
Marie Everall and County Councillor Vanessa Thomas**

1. Chairs Welcome

The Chair welcomed all members to the additional community council meeting.

2. To note all present

Apologies for absence were received from Councillor Maria Rogers and Jackie Thomas (Clerk)

3. Declarations of interest

There were no declarations of interest received.

4. Audit 2023/24 - to note the Internal Audit Report and consider approval and certification of the Annual Accounting Statements for 2023/24 to include:

a. Annual Year End Accounts / Receipt and Payments Account

b. Annual Governance Statements

c. Accounting Statements

The audit arrangements for community councils are designed to provide local residents with a reasonable level of comfort that public money is being handled effectively.

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.

Audit Wales sent the Clerk an email on the 6th February 2025 copied to community councillor McLeod-Baikie stating that the 2023-24 accounts are now significantly overdue for audit. Please submit the accounts as soon as possible.

Members have attempted on several occasions to conclude this matter to enable the Council to approve the annual return for 23/24.

Annual Return 23/24 - Members noted that the annual return document circulated for approval at the meeting remained incomplete with no explanation provided. In addition, clarification had been sought ahead of the meeting on several matters, such as:

- Box 3 total other receipts
- Box 12. Fixed assets (we had requested a breakdown of the equipment, the cost appears to include the installation/mobilisation costs, the individual costs are set out in the invoice)

It would appear that the figures included in the annual return match the Excel workbook shared with members on 14 June 2025 entitled "JCC audit cashbook 2023/24"

Internal audit report - the annual return documentation circulated for Community Council approval does not appear to have a completed section for the annual internal audit report. It is assumed in the absence of an explanation from the Clerk that this is due to the internal auditors report dated 5 March 2025.

Internal Audit Recommendation	Members response
Purchasing accounting software as opposed to using excel spreadsheets which can be prone to error.	Members considered the recommendation but felt that the size of the Council and the level of precept involved did not justify the cost and would keep it under review.
Purchasing payroll software as the HMRC payroll software is not always sufficiently reliable. In particular it cannot be confirmed PAYE/NIC have been correctly accounted for.	Council did not resolve to implement this recommendation due to HMRC system and only one employee. Clerk has been asked previously to share the HMRC evidence. In absence of information being provided by the Clerk. It was agreed unanimously that Members would contact HMRC directly – ACTION
Documenting internal financial controls and ensuring they are regularly reviewed and updated.	It was recognised by members that there was a lack of budget monitoring and bank reconciliation and receipt/income reports should be at least quarterly. ACTION Clerk
Undertaking and documenting an annual risk assessment.	No risk assessment was prepared and approved by Community Council in 23/24, it was noted that the Clerk had recently presented a risk assessment which requires further work and will be adopted for 25/26.
Maintaining an up-to-date fixed asset register.	A Fixed Asset Register was presented to members for approval, clarification had been sought prior to the meeting but remains unanswered. Members expect the individual items of play equipment etc. to be captured and not include mobilisation costs.
Undertaking a review of the report from the Internal Auditor and ensuring that review is documented in the Minutes and any matters/recommendations addressed.	Internal audit report and recommendations have been noted in previous Community Council meetings but awaiting progress from the Clerk on implementation of recommendations and timescales.

The copies circulated does not appear to have a completed annual internal audit report.

The purpose of the additional meeting was to consider and approve the annual return documentation for 23/24, unfortunately, it was felt by all present that they were not in a position to do so due to incomplete documentation and a lack of information supplied by the clerk.

Members unanimously agreed to send the following email to Audit Wales (Deryck Evans, Madison Evans and Derwyn Evans] prior to the 30 June 2025 deadline.

“Jeffreyston Community Council had an additional Community Council meeting on the 16 June 2025 to discuss the Annual Return for the Year ended 31 March 2024. The Clerk/Responsible Officer was unable to attend due to illness, the meeting proceeded in her absence.

Whilst Members discussed the annual return at its meeting, regrettably, the members present were unable to approve and recommend that the annual return was signed because of a lack of information/clarification from the Clerk / RFO. Minutes of previous meeting, along with a series of emails demonstrate that members have attempted for several months to conclude and complete this matter but recognise the deadline provided, therefore we have attached the following:

- ***Annual return***
- ***Internal auditors report***

Jackie Thomas our Clerk / RFO will provide all of the additional information requested in your email dated 13 June 2025 and any other information requested as part of the 23/24 audit.

Jackie – please ensure that the required information is shared with Audit Wales and members by the 30 June 2025.

We would welcome the opportunity to meet to discuss the annual return.”

Prior to the meeting closing, the Chair mentioned interest shown in the current community council vacancy. It was agreed to share the vacancy on social media to provide everyone with the opportunity to contact the council for further information.

Meeting ended 20:52