

Lyn Llewellyn Internal Audit Service

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13 June 2015

Mr D R Davies,  
Clerk, Cwmaman Town Council  
Cwmffrwd Farm  
Llandeilo Road  
Glanaman  
Ammanford  
Carms  
SA18 2DZ

Dear Mr Davies

Internal Audit for the year ended 31st March 2015

I am pleased to confirm that all the prescribed tests in relation to your Council's internal control systems have been satisfactorily completed and as a result there are no matters I need to bring to the attention of your Council on this occasion. My conclusions are reflected in the internal auditor's report in section 4 of the 2014/15 Annual Return. These are based on the results of the testing of key controls (copy attached) undertaken in accordance with Appendix 4 – An approach to internal audit testing as detailed on pages 155 and 156 of the publication "Governance and Accountability for Local Councils in Wales : A Practitioners' Guide 2011" as amended.

However the following points are brought to your attention -

1. Risk Assessment

Has the risk assessment, which was approved by the Finance Committee on the 25th April 2011, been reviewed and approved during 2014/15?

2. Asset Register

The paperwork you provided does not appear to include the Asset Register. Can you send me a copy via e-mail please?

3. Section 137 Expenditure

The Council is required to produce a list of the beneficiaries paid under s.137 of the LGA 1972.

I would like to take this opportunity to thank you for your help and co-operation with the completion of the internal audit.

My invoice is enclosed for your kind attention.

Yours sincerely

Lyn Llewellyn  
Internal Auditor