



Alice Vaughan  
Clerk and RFO  
Rogiet Community Council  
Rogiet Hub  
Westway  
Rogiet  
NP26 3SP

16th May 2026

Dear Alice,

#### **Internal Audit Cover Letter**

An audit was carried out by Kevin Rose on Monday 18 May 2026. Prior to the audit a 'Pre-Audit' was carried out remotely which tested items which are required to be published on the Council's website.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Welsh Local Councils, which has 179 items. A total of 114 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. 65 additional items on the standard checklist were also checked and confirmed as being 'Not Applicable' to your Council. All items on the checklists were tested during the year.

The following 'Internal Control Objectives' of the Annual Internal Audit Report (part of the AGAR) were checked and confirmed as being **Not Applicable** to your Council.

- Petty cash (Box 6)
- Trust Funds (Box 11)

#### **Areas subject to audit were;**

Of the 179 items tested a **Positive** response was obtained in respect of 113 tests. There was 1 **Negative** response identified and 2 **Observations** were made, details of which are set out in the attached Interim Internal Audit Observations.

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**Summary of tests undertaken this audit**

Positive response	113
Negative response	1
Not Applicable to your Council	65
Total tests carried out	<b>179</b>
Tests not carried out	Nil

I am pleased to advise that no 'Non-Compliances' were identified that would give rise to a negative response on the statutory Annual Internal Audit Report.

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,



Kevin Rose ACMA  
Director

**Rogiet Council**



Interim Audit Date:

Year End Audit Date 18/05/2026

**Internal Audit Summary for the year 2025-26**

*(shaded Internal Control Objectives are not applicable to your Council)*

Internal Control Objective	Observations	Observation Analysis					Responses			
		Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked
1 <i>Appropriate books of account have been properly kept throughout the year.</i>	0	0	0	0	0	0	6	0	0	0
2 <i>Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.</i>	2	0	0	2	0	0	31	1	11	0
3 <i>The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</i>	0	0	0	0	0	0	10	0	2	0
4 <i>The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.</i>	0	0	0	0	0	0	13	0	3	0
5 <i>Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for</i>	0	0	0	0	0	0	15	0	10	0
6 <i>Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9	N/A
7 <i>Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.</i>	0	0	0	0	0	0	22	0	2	0
8 <i>Asset and investment registers were complete, accurate, and properly maintained.</i>	0	0	0	0	0	0	7	0	4	0
9 <i>Periodic and year-end bank account reconciliations were properly carried out.</i>	0	0	0	0	0	0	6	0	10	0
10 <i>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.</i>	0	0	0	0	0	0	3	0	8	0
11 <i>Trust funds (including charitable trusts). The Council/Board/ Committee has met its responsibilities as a trustee.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6	N/A
<b>Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>113</b>	<b>1</b>	<b>65</b>	<b>0</b>

**Rogiet Council**  
**Financial Year 2025-26**



Audit date: 16 May 2026

**Year End Internal Audit Observations**

**2** *Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Are the Standing Orders the current version of the Model Standing Orders?	Yes	<i>Version in use still refers to the Public Contract Regulations, which no longer apply as these have been replaced by the Procurement Act.</i>	Council to review and update its Standing Orders.	Medium	Council to review standing orders at OM 08.07.26 - we have contacted OWV for advice as we use the same Model Standing orders that are still on their website - so waiting for clarification.
2	Is the tender level in Financial Regulations and Standing Orders set at the same level?	No	<i>Set at £60,000 in Financial Regulations (5.6), £25,000 in Standing Orders (18 v.)</i>	The Council to review its Financial Regulations and Standing Orders and ensure that the tender level set in both documents at the same level.	Medium	Council to review both at OM 08.7.26