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MINUTES OF THE MEETING OF PORTSKEWETT COMMUNITY COUNCIL AUDIT COMMITTEE
HELD AT PORTSKEWETT AND SUDBROOK RECREATION HALL
WEDNESDAY 10TH JUNE 2026

Councillors present:

Cllr Parker (Chair), Cllr Carne (Vice chair) and Cllr Fawcitt

1. Sign the Attendance Book

The attendance book was duly signed.

2. Appointment of Chair and Vice Chair

- a. Cllr Parker proposed he be appointed as chair and Cllr Carne be appointed as Vice Chair, seconded by Cllr Carne, agreed by all.

3. Apologies for Absence

- a. Apologies had been received from Cllr Lillie due to work commitments.

4. Declarations of Interest

- a. There were no interests to declare.

5. Annual Governance Statement and Internal Audit Statement for 2025/26

- a. The considerations in the Annual Governance Statement were reviewed and one to nine were determined to have been met. The Council had not resolved to adopt the General Power of Competence. The Internal Audit Statement for the year ended 31st March 2026 was reviewed and it was agreed requirements had been met.

6. Internal Audit 2025/26

a. Scope of Audit

The Scope of Audit was reviewed, whilst it met the basic requirements for Internal Audit it was suggested that the Council adopt the model Good Practice Work Programme given in Appendix 4 of the Auditor General for Wales's report "Internal Audit Arrangements at Town and Community Councils in Wales" from January 2019. Cllr Parker proposed this be put to full council, seconded by Cllr Carne, agreed by all.

b. Findings of the Internal Auditor

No issues were raised by the internal auditor. Records were found to be complete, accurate and compliant with regulations.

7. External Audit 2022/23, 2023/24 and 2024/25

- a. External audit completed all three audits in 2025. Their work and findings were reviewed at meetings of the full council when the audits had been completed, and any recommendations had been implemented.

8. Financial Reporting 2025/26

- a. Councillors reviewed the internally audited accounts for 2025/26 and determined:

- Standing Orders and Financial Regulations had been complied with.
- There were no misstatements in the financial statements.
- No adjustments were required following the audit.

- b. The following systems were used to report to the council:

- the monthly pink paper – which reports payments, income and account balances.
- monthly bank reconciliations - checked quarterly by a councillor who then reports to the council.
- quarterly budget monitoring reports – highlighting under and overspends and forecasting year end outturn.
- annual accounts – which are used to complete the Annual Return.

The committee determined the existing reporting systems were satisfactory and being complied with. All income and expenditure figures on the documents corresponded, as did the bank balances.

9. Review of Strategic Documents

- a. Council members had reviewed the Risk Assessment, Standing Orders and Financial Regulations prior to the Annual Meeting, and agreed no amendments to these strategic documents were required.

Chairman's Signature.....

10. Declarations of Interests

- a. The arrangements for declaring, registering and handling interests were reviewed by the committee who concluded the existing arrangements were satisfactory and being complied with.

There being no further business the chair declared the meeting closed at 4.35 pm.

Mrs B Young - Clerk/RFO

Chairman's Signature.....

