



Cyngor Tref y Trallwng | Welshpool Town Council

Welshpool Town Council, Tourist Information Centre, The Vicarage Gardens, Welshpool, SY21 7DD
Tel: 01938 553142 Email: town.clerk@welshpooltowncouncil.gov.uk

Agenda & Summons Audit Committee - 23/07/2025 5:45pm

18th July 2025

To: Councillor(s) Alison Davies, Dr Ben Gwalchmai, Carol Robinson, Estelle Bleivas, Phil Owen, Phil Pritchard, Richard Church

Dear Councillor,

You are hereby summoned to attend a meeting of the Audit Committee of Welshpool Town Council which will be held on Wednesday 23rd July 2025 in the Council Chamber, Welshpool Town Hall at 5:45pm to transact the business outlined below.

Yours sincerely,

Richard T Williams LLB (Hons)
Town Clerk & Proper Officer

In accordance with the Local Government and Elections (Wales) Act 2021, this meeting is available by remote means. Please visit <https://us02web.zoom.us/j/81623786715?pwd=Sal7XYlccsoDYN3nwDhBoRwbFpE11y.1> to join online or use Zoom Meeting ID 816 2378 6715 and passcode 405528, or via telephone by ringing .

Agenda

1. ELECTION OF CHAIR

To receive nominations and to elect the Chair of the Audit Committee for the 2025-2026 municipal year.

2. ELECTION OF VICE CHAIR

To receive nominations and to elect the Vice-Chair of the Audit Committee for the 2025-2026 municipal year.

3. WELCOME AND APOLOGIES FOR ABSENCE

The Chair will welcome Councillors and members of the public and will receive, and if desired, resolve to approve, any apologies for absence.

4. DECLARATIONS OF INTERESTS AND DISPENSATIONS

To receive and resolve if desired, declarations of interest and relevant dispensations. [Part III, Local Government Act 2000]

[Appendix A]

5. PUBLIC PARTICIPATION

To receive members of the public who wish to address the meeting, in respect of any item of business included in the agenda. No resolutions may be made under this item and should relate only to matters of Council policy or practice, and not individual affairs or the questioner or any other named person. [Para. 27A, Sch 12, Local Government Act 1972]

6. MINUTES AND MATTERS ARISING

6.1. Previous Minutes

To approve and sign as a correct record, the minutes from the meeting of the Audit Committee on 26/11/2024.

[Appendix B]

6.2. Matters Arising

To report for information purposes only matters arising from the Audit Committee on 26/11/2024.

7. INTERNAL AUDIT REPORT 2024-25

To consider the Internal Audit Report for 2024-25 and consider the recommendations from the auditor.

[Appendix C]

8. RISK REGISTER

To consider the Council's Risk Register and to recommend any changes to Full Council.

[Appendix D]

9. EVALUATION OF SERVICES

To consider evaluation of services including progress to date.

10. DATE OF NEXT MEETING

To note that the next meeting of Audit Committee will be held in September or October with a time and date to be confirmed.

Appendix A



Cyngor Tref y Trallwng | Welshpool Town Council Declaration of Interests Flowchart

What matters are being discussed at the meeting?

Do any relate to my interests?

- A Does it affect my entries in the Register of Interests?
- OR**
- B Does it affect the well being or financial position of me, my partner, my relatives or my friends or my, my partner's, my relatives' or my friends':
- jobs, employers or businesses;
 - companies in which I or they are a director or where I or they have a shareholding of more than £5,000 (nominal/face value);
 - business partnerships; and
 - the following organisations where I or they hold a position of general control or management:
 - other bodies where I or they represent the authority;
 - other public authorities;
 - companies, industrial and provident societies and charitable bodies;
 - bodies whose main purpose is to influence public opinion or policy; and
 - trade unions or professional associations

More than other people in the authority's area?

NO

YES

**Disclose the
existence & nature
of your interest**

You may have a
personal interest in
the matter

Would a member of the public – If he or she knew all the facts – reasonably think that personal interest was so significant that my decision on the matter would be affected by it?

NO

**You can
participate in
the meeting
and vote**

YES

You may have a
prejudicial interest

This matter relates to:

- another authority of which I am a member;
- another public authority in which I hold a position of general control or management;
- other bodies where I represent the authority;
- statutory sick pay where I am in receipt of, or are entitled to, such pay from my authority; or
- allowances or payments made under sections 141-160 of the Local Government (Wales) Measure 2011

NO

**Also, withdraw from
the meeting by
leaving the room or
chamber. Do not try
to improperly
influence the decision**

**And, considering whether or not it is
appropriate I participate in the decision
making, do I regard myself as not
having a prejudicial interest?**

YES

Personal Interest

Prejudicial Interest

LOCAL GOVERNMENT ACT 2000

MEMBERS' CODE OF CONDUCT –PARAGRAPH 11 (4)
PARAGRAPH 14 (3) (b) (ii)

NOTIFICATION IN RESPECT OF:-

- (1) PERSONAL INTEREST ORALLY DISCLOSED AT MEETING
[(2) DISPENSATION RELIED UPON AT MEETING]

1.	NAME OF MEMBER:	
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2. DATE AND DETAILS OF MEETING AT WHICH ORAL DISCLOSURE OF PERSONAL INTEREST MADE:

DATE:	
MEETING:	

3. AGENDA ITEM NUMBER AND BUSINESS TO WHICH THE PERSONAL INTEREST RELATES :

AGENDA ITEM:	
BUSINESS CONSIDERED:	

4. DETAILS OF PERSONAL INTEREST

(Insert ALL category number(s) referred to in the accompanying guidance notes that apply together with any Additional Detail): If this involves SENSITIVE information give details of the agreement of the Monitoring Officer allowing you to simply disclose the EXISTENCE of the interest

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5. PREJUDICIAL INTEREST

Complete sections (a), (b), (c) and (d) in the box below by deleting those sections and words in square brackets as appropriate.

The personal interest detailed in Section 4 above:-

[(a) Is NOT a prejudicial interest because the business concerned relates to [another relevant authority of which I am also a member] [another public authority or body exercising functions of a public nature in which I hold a position of general control or management] [a body to which I have been elected, appointed or nominated by my Council] [my role as a non LEA School Governor and the business does not relate to my school] [my role as a member of the Local Health Board] AND the business does not relate to the determination of any approval, consent, licence, permission or registration]

[(b) Is NOT a prejudicial interest because (under the objective, public perception test in Paragraph 12 (1) of the Members' Code of Conduct) it WOULD NOT be regarded as so significant that it is likely to prejudice my judgement of the public interest].

[(c) Is NOT a prejudicial interest because the business relates to a grant, loan or other form of financial assistance to community or voluntary organisations up to £500].

[(d) IS ALSO A PREJUDICIAL INTEREST because (under the objective, public perception test in Paragraph 12 (1) of the Members' Code of Conduct) it WOULD BE regarded as so significant that it is likely to prejudice my judgement of the public interest].

6. IF YOU HAVE A PREJUDICIAL INTEREST IN RESPECT OF WHICH YOU HAVE THE BENEFIT OF A DISPENSATION GRANTED BY THE STANDARDS COMMITTEE/SUB-COMMITTEE YOU MUST ALSO COMPLETE THE BOX BELOW.

DATE OF MEETING OF THE STANDARDS COMMITTEE/SUB-COMMITTEE	
EXACT WORDING OF DISPENSATION [As an alternative you may simply attach the letter (or a copy) from the Standards Committee/Sub-Committee notifying you of the grant of dispensation]	

7. DATE AND SIGNATURE:

DATE:	
SIGNATURE:	

This written notification, fully completed, dated and signed must be given BEFORE or IMMEDIATELY AFTER the close of the meeting to the Clerk.

V:\WLEGAL\CLARENCE\STANDARDS\TOWN AND COMMUNITY COUNCILS – DECLARATION OF INTEREST (VERSION 2)

Appendix B



**Cyngor Tref Y Trallwng
Welshpool Town Council
Y Porth I Cymru | The Gateway to Wales**

Minutes of a Meeting of the Audit held on Tuesday 26th November 2024 via Zoom

Present: Cllr A.Davies
Cllr D.France
Cllr R. Church
Cllr C. Robinson

Also Present: Cllr M. Bailey
V.Voysey (Responsible Finance Officer/Acting Town Clerk)

A11.2024 Welcome from the Chairman

The Chairman welcomed Councillors to the meeting and thanked them for their attendance.

A12.2024 Apologies for absence

RESOLVED to accept the following apologies:

Cllr Ben Gwalchmai – alternative commitment
Cllr Phil Pritchard - connection issues
Cllr Carol Robinson – annual leave

A13.2024 Declarations of Interest.

RESOLVED that there were no declarations of interest under consideration on this agenda in accordance with the Localism Act 2011 s32 and The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

A14.2024 Public Question Time and Participation

There were no public questions at this time.

A15.2024 Risk Management Register

There were no updates to the Risk Management Register to consider at this time.

The Internal Auditor has been contacted for advise on if it is acceptable to change Financial Regulation 6.21b on petty cash procedures. A reply is awaited. An update to the Financial Regulations will follow.

A16.2024 Cash Flow Report

Members noted a verbal cash flow report. There was £51,880.83 in the bank on the evening of the meeting. The third part of the precept is due on 31st December 2024 and will be £243,691. Expenditure for the month of December including salaries and monthly bills such as utilities is predicted to be approximately £39,000. A loan from Burgess Lands Trust is outstanding of £42,000.

A17.2024 Finance and Governance Toolkit

Members reviewed the Town Council's the Finance and Governance Toolkit for Town and Community Councils.

It was agreed to focus on the Statutory Obligations (marked in blue) and report back to the next meeting on action points. The Committee would then look at the non-Statutory Obligations (marked in white).

The Committee raised the following action points:

- A3 – an Annual Report on progress marked against the local well-being plan
Action: Cllr Richard Church to establish if Powys 2030 is the equivalent document
- A4 – publication of an Annual Report
Action: this is in progress and is due to be completed by the end of December
- B3 – Code of Conduct
Action: to check the advice of One Voice Wales regarding Councillors who have chosen not to sign it
- B6 - Councillor Remuneration
Action: to check that provision is made for this in the draft budget, and that the process for Councillors to state if they do not wish to receive it is followed
- B7 – Reportage of Councillor Remuneration
Action: to ensure that nil returns are reported, this might be on the Annual Report
- B17 – Staff Training
Action: ensure there is an updated Training Plan in place

- C6 – Electronic publication of information
Action: office staff to check that all information is included on the Town Council website
- D2 – Declarations of Interest
Action: to check that interests are published on a separate rolling register online
- D5 – Terms of Reference
Action: the Terms of Reference has been updated to include the Health and Safety Committee and will be going to the next Strategy, Policy and Development Committee for review
- D14 – Freedom of Publication Scheme
Action: to ensure the Town Council has a current scheme in place and that it is published online
- D15 – Information and Data Protection Policy
Action: to ensure the Town Council has a current policy in place and that it is published online
- D18 – Privacy notices
Action: to ensure the Town Council has current notices in place and that they are published online
- D19 – Data Audit
Action: to ensure the Town Council has carried out a data audit
- D20 – Document Retention Policy
Action: to ensure the Town Council has a current policy in place and that it is published online
- D21 – Information purge
Action: to establish what steps need to be taken regarding purging electronic information in line with GDPR requirements
- D22 – Information disposal records
Action: to ensure information disposal records are kept in future
- D23 – Accessibility statement
Action: to ensure the Town council has published an accessibility statement online

The section regarding payroll and employment details were complete, the Acting Town Clerk suggested that the Chairs of Audit and Finance check the payroll against payments in the New Year.

RECOMMENDED that the Chairs of Audit and Finance check the payroll records.

A18.2024 Reserves Strategy

Members considered a draft Reserves Strategy. It was suggested that the Financial Risks sections be expanded to include Medium Risks and identified financial and environmental areas of potential risk. There should be reference to restricted reserves in the policy noting that they should be clearly identified in the accounts.

RECOMMENDED to accept the Reserves Strategy

A19.2024 Evaluation of Services

Members considered undertaking a process of evaluation of services. Both Councillors Davies and Bailey have considerable professional experience in this field.

RECOMMENDED that Cllrs Davies and Bailey undertake an evaluation of services and produce a report for further consideration of the Audit Committee. The services are to be evaluated in the following order:

1. The Hub
2. Sports Fields
3. Markets
4. Tourist Information Centre
5. Room Hire
6. Meals on Wheels
7. Events
8. Play Parks
9. Allotments

A20.2024 Date of Next Meeting

The next meeting will be held on Monday 20th January at 7.30pm on Zoom

Appendix C

Annual internal audit report to:

Name of body: **Welshpool Town Council**

The Council'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 2025.

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

	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.	Y				Review of a sample of finance reports to the Finance Committee confirmed that appropriate books of account have been maintained throughout the year. Sample testing of income and expenditure transactions confirmed that appropriate records are maintained and that books of account are kept up to date.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	Y				Sample testing of payments confirmed that payments are supported by invoices, and VAT is appropriately accounted for. All expenditure is approved by the Finance Committee monthly. Review of the minutes of the Finance Committee for the year showed that the appropriate level of scrutiny was applied by the Committee prior to approval.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Y				<p>A Risk Management Register is in place and was last reviewed on 28th May 2025. The Risk Management Register categorises risks under the following:</p> <ul style="list-style-type: none"> • Building and Assets (13 Risks) • Business Continuity (2 Risks) • Finance (21 Risks) • Governance (12 Risks) • Health and Safety (4 Risks) • Personnel (4 Risks) • Reputational (5 Risks) <p>There are a total of 61 risks on the risk register. After the management or control of risk, no risks remain rated red, nine risks are rated Amber, and all other risks are rated Green.</p> <p>The Council have a responsibility to the town for the maintenance of historic buildings. Quinquennial surveys were completed in 2024/25 which found that two of the buildings (Motte & Bailey and Berriew Street Toilets) were structurally unsound and urgent repairs were needed</p>

* Please include an explanation for any 'No' answers

	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**	
					<p>for all buildings at a projected total cost of £5.9m over ten years and £846k recommended in Year 1.</p> <p>With reserves currently at approximately £50k there is a risk that if immediate and urgent repairs arise the Council do not have sufficient funds to meet their responsibility and keep the buildings safe to the public, or to continue activities.</p> <p>Recommendation 1</p>
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.	Y				<p>Monthly finance reports are provided to the Finance Committee and reviewed by Council.</p> <p>Adequate budgetary processes are in place and the annual budget is approved by the Council. A review of the Finance Committee minutes confirmed that regular budget reports are regularly monitored. The budget reports include the actual to date, annual budget, variance to budget, funds available, and percentage of budget spent.</p> <p>The previous audit recommended that a reserves strategy be put in place to address the need for maintenance of appropriate reserves. This recommendation was implemented and the Reserves Policy approved by the Council on 24th April 2024 was reviewed during the audit. The Reserves Policy stated that it was the Council's intention to increase general reserves by a minimum of £20k per annum as part of a long-term plan to work towards a working general reserve fund of 6 months of the precept. Total reserves have increased from £37,689 at the end of 2023/24 to £49,995 at the end of 2024/25.</p>
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	Y				<p>Sample testing performed confirmed that expected income was received and accurately recorded in the accounts. VAT records checked to ensure that where claimed. VAT return was checked against bank statements and is appropriately accounted for.</p>
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	Y				<p>Petty cash payments are properly supported by receipts, expenditure is approved and VAT appropriately accounted for.</p> <p>Income received is used on occasion to top up the Petty Cash which is not in compliance with the Financial Regulations 6.21b). A recommendation was made in 2023/24 to ensure processes comply with the financial regulations, but this has not yet been implemented.</p>

* Please include an explanation for any 'No' answers

	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**	
					Recommendation 2
7. Salaries to employees and allowances to members were paid in accordance with contracts/ minuted approvals, and PAYE and NI requirements were properly applied.	Y				Payroll services are undertaken by Demna Consulting including payment of salaries and allowances and calculation of PAYE and NI. BACS payments are authorised by two Councillors. Examination of bank statements confirmed salaries are paid by the Council through the Lloyds Bank account. The minutes of the Finance Committee confirmed that payroll payments are reviewed and approved monthly by the Committee.
8. Asset and investment registers were complete, accurate, and properly maintained.	Y				An asset register is maintained and regularly updated and reviewed.

* Please include an explanation for any 'No' answers

	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.	Y				Evidence of periodic and year-end bank account reconciliations was obtained. Review of a sample of bank reconciliations confirmed they were properly carried out and agreed to the bank statements. Review of the Finance Committee minutes confirmed that bank reconciliations are subject to appropriate review.
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.	Y				A monthly budget report is presented to the Council. These reports are prepared on the correct accounting basis. Reconciliations with the cashbook are performed monthly and approved by the Finance Committee. Debtors and Creditors are properly recorded and reviewed by the Finance Committee monthly. A review of the Debtor report at the year end showed that the oldest recorded debtor was dated 30/07/2020 and that the total debtor balance over 1 year was £4,587. A review of the Creditor report at the year-end showed that the oldest Creditor was dated 01/12/2020 and that the total balance over 1 year was £1,515. The Finance Officer confirmed that the Finance Committee need to decide how to treat some old outstanding debtors and creditors. A recommendation is made to clear these accounts as required. Recommendation 3
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.				Not Covered	Welshpool Town Council has responsibility for two Trust Funds – Burgess Lands Trust and R U Sayce. These were not examined as financial transactions relating to the Trusts are outside the scope of the Annual Governance Statement.

For any risk areas identified by the Council (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. Buildings and Structures – Risk or damage to property or individuals	Y				The management or control of risk listed on the risk register are to review the adequacy of public liability insurance and dangerous and unsafe buildings and sites removed/sealed off. Assurance was gained that adequate controls existed through review of the register, documents and minutes, and discussions held with the Responsible Finance Officer and Clerk.

* Please include an explanation for any 'No' answers

13. Buildings and Structures – Loss or Damage	Y				<p>The management or control of risk listed on the risk register are that the Town Clerk ensures adequate records held and all asset registers regularly reviewed and updated, weekly checks are undertaken by Operations Team, and reports provided to Council via Committee.</p> <p>Assurance was gained that adequate controls existed through review of the register, documents and minutes, and discussions held with the Responsible Finance Officer and Clerk.</p>
14. Buildings and Structures – Lack of Maintenance	Y				<p>The management or control of risk listed on the risk register are major project to modernise the Town Hall underway; Operations Team to manage appropriate repairs; and, the Council to provide repairs and maintenance budgets.</p> <p>Assurance was gained that adequate controls existed through review of the register, documents and minutes, and discussions held with the Responsible Finance Officer and Clerk.</p>
15. Buildings and Structures – Lack of budget planning for lifecycle of leases	Y				<p>The management or control of risk listed on the risk register are to ensure that budgets reflect the end position on leases and to ensure that leases/buildings are handed back as required.</p> <p>Assurance was gained that adequate controls existed through review of the register, documents and minutes, and discussions held with the Responsible Finance Officer and Clerk.</p>
16. Cashflow – Management of cash flow		N			<p>The management or control of risk listed on the risk register are to look at investments and take regular advice from Responsible Finance Officer, cashflow and reserve reports to council meetings monthly.</p> <p>It was noted that cashflow reports are not currently being provided to Council, Recommendation 4 refers</p>
17. Other income – Cash handling	Y				<p>The management or control of risk listed on the risk register are that Council explore income and regularly review based on reports provided.</p> <p>Assurance was gained that adequate controls existed through review of the register, documents and minutes, and discussions held with the Responsible Finance Officer and Clerk.</p>
18. Reserves – Depletion and use of reserves below strategy balance					<p>The management or control of risk listed on the risk register are that Council review the reserve balance each month.</p> <p>Assurance was gained that adequate controls existed through review of the register, documents and minutes, and discussions held with the Responsible Finance Officer and Clerk.</p>

* Please include an explanation for any 'No' answers

19. All Persons – Premises, equipment, and building safety	Y				<p>The management or control of risk listed on the risk register are that risk assessments are undertaken and appropriate signage is in place; council make decisions with regard to maintenance and appropriate works undertaken.</p> <p>Assurance was gained that adequate controls existed through review of the register, documents and minutes, and discussions held with the Responsible Finance Officer and Clerk.</p>
20. Personnel – Loss of key personnel	Y				<p>The management or control of risk listed on the risk register are that line managers monitor staff hours, health, stress, training; annual appraisals and regular 1-1s; team Meetings; and, the Town Clerk to keep Council updated.</p> <p>Assurance was gained that adequate controls existed through review of the register, documents and minutes, and discussions held with the Responsible Finance Officer and Clerk.</p>

* 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.

Recommendations:

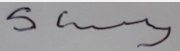
Rec.	Finding	Recommendation
1	<p>The Council have a responsibility to the town for the maintenance of historic buildings. Quinquennial surveys were completed in 2024/25 which found that two of the buildings (Motte & Bailey and Berriew Street Toilets) were structurally unsound and urgent repairs were needed for all buildings at a projected total cost of £5.9m over ten years and £846k recommended in Year 1.</p> <p>With reserves currently at approximately £50k there is a risk that if immediate and urgent repairs arise the Council will not have sufficient funds to ensure the buildings are safe for the public, or to continue activities.</p>	<p>The Risk Register be reviewed to reflect the outcomes of the survey with the residual risk maintained at a high level.</p> <p>The Council to provide ongoing monitoring of plans to address repairs.</p>
2	<p>Income received is used to top up the petty cash on occasion. This is not in compliance with the Financial Regulations 6.21b).</p> <p>A recommendation was made in 2023/24 to ensure compliance with the Financial Regulations 6.21b. This had not yet been implemented but a debit card is now in use and the petty cash limit has been reduced from £500 to £250 with plans in place to ensure that income received is not used to top up petty cash.</p>	<p>Compliance with the Financial Regulations in respect of Petty Cash be implemented in 2025/26.</p>

* Please include an explanation for any 'No' answers

Rec.	Finding	Recommendation
3	<p>A review of the Debtor report at the year end showed that the oldest recorded debtor was dated 30/07/2020 and that the total debtor balance over 1 year was £4,587.</p> <p>A review of the Creditor report at the year-end showed that the oldest Creditor was dated 01/12/2020 and that the total balance over 1 year was £1,515. The Finance Officer confirmed that the Finance Committee need to decide how to treat some old outstanding debtors and creditors.</p>	Old debtors and creditors be reviewed and cleared as planned.
4	<p>A cash flow forecast is not currently prepared for Council. A cash flow forecast would support the Council in performing its responsibility to effectively manage the cash flow throughout the year. The Financial Regulations stipulate that quarterly cash flow forecasts be prepared for planning and monitoring purposes. The Clerk confirmed that plans are in place to prepare cash flow forecasts for 2026/26.</p>	Cash-flow forecasts be prepared as planned.

Internal audit confirmation

We confirm that as the Council's internal auditor, 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 2024-25 and 2025-26. We also confirm that there are no conflicts of interest surrounding our appointment.

Name of person who carried out the internal audit: Jemimah McAlpine and Steen Gourlay	
Signature of person who carried out the internal audit:	
Date: 24/06/2025	

Appendix D



Cyngor Tref y Trallwng | Welshpool Town Council

Risk Register

The Council's Risk Register is part of the financial, administrative and risk control and forms part of the Council's Governance arrangements in accordance with the Public Audit (Wales) Act 2004 and associated regulations.

The Risk Register is used as part of the internal control arrangements of the Council and is reviewed annually at the Annual Meeting. The Risk Register does not eliminate risk, but allows the Council to treat or mitigate any risks which it has identified. The Risk Register protects the Council and its employees, assets, liabilities and reputation against potential risks.

Methodology

Risk can be reduced or controlled in two ways. Reducing the probability of a risk becoming an incident and reducing the consequences of the incident.

Risks are assigned a rating – acceptable, managed or unacceptable. Risks deemed managed or unacceptable will require action. The ratings are 6-9 – unacceptable; 3-5 – managed; and 1-3 - acceptable.

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
Buildings and Assets										
30	Assets - Gifts	Acceptance is unlawful	1	3	3	Town Clerk to verify and advise on lawfulness	Town Clerk	1		23/04/25
24	Buildings and Structures	Risk or damage to property or individuals	2	3	6	Review adequacy of public liability insurance and dangerous and unsafe buildings and sites removed/sealed off	Staff	5		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
25	Buildings and Structures	Loss or damage	2	3	6	Town Clerk to ensure adequate records held and all asset registers regularly reviewed and updated. Weekly checks undertaken by Ops Team. Reported back to Council via committee	Town Clerk/Staff	5		23/04/25
26	Buildings and Structures	Lack of maintenance	2	3	6	Major project to modernise town hall underway. Ops Team to manage appropriate repairs. Council to provide repairs and maintenance budgets	Council/Staff	5		23/04/25
27	Buildings and Structures	Lack of budget planning for lifecycle of leases	2	3	6	Ensure that budgets reflect the end position on leases to ensure that leases/buildings are handed back as required	Council/Staff	5	Motte & Bailey lease will require making good site - expires in 2038	23/04/25
22	Land	Risk or damage to property or individuals	2	2	4	Review adequacy of public liability insurance and dangerous and unsafe land sealed off	Staff	2		23/04/25
23	Land	Loss or damage	1	3	3	Town Clerk to ensure adequate records held and all asset registers regularly reviewed and updated. Weekly checks undertaken by Ops Team. Reported back to Council via committee	Town Clerk/Staff	2		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
28	Plant	Risk or damage to property or individuals	1	2	2	Review adequacy of public liability insurance and dangerous plant not used/sealed off	Town Clerk/Staff	1		23/04/25
29	Plant	Loss or damage	1	2	2	Weekly checks undertaken by Ops Team. Reported back to Council via committee	Staff	1		23/04/25
20	Playground and equipment	Loss or damage	2	2	4	Annual RoSPA check on all playground equipment. Ops Team are trained at low level repairs and weekly inspections of all playparks undertaken. Reported back to Council via committee	Staff	2		23/04/25
21	Playground and equipment	Risk or damage to property or individuals	2	2	4	Review adequacy of public liability insurance and dangerous and unsafe equipment removed/sealed off	Staff	2		23/04/25
Business Continuity										
54	Organisation	No structure in place for business continuity	1	3	3	Review appropriate policies and working arrangements. Learn from lessons from Covid-19	All	1		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
55	Organisation	Major incident e.g. flooding, civil unrest, fire, bomb	1	3	3	Review appropriate policies and working arrangements. Keep up dated with Powys Emergency Planning	All	1		23/04/25
Finance										
14	Allowances	Incorrect payment of allowances	1	1	1	Council to review all council allowances at Annual Meeting in line with IRPW report. Town Clerk to monitor expenditure	Council/Town Clerk	1		23/04/25
31	Audit	Failure to meet audit timetable and requirements	1	3	3	RFO to advise on timetables and gathering documentation. Internal audit annually along with external audit. Council to approve annual return	Council/Town Clerk/RFO	1		23/04/25
5	Cashflow	Management of cash flow	2	3	6	Look at investments and take regular advice from RFO. Cashflow and reserve reports to council meetings monthly.	Council/RFO	5		23/04/25
15	Direct Costs	Supplier fraud	2	2	4	RFO to check all invoices before approval. Council to approve all payments before sending	Council/RFO	3		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
16	Direct Costs	Payment is wrong or to wrong party	1	3	3	Councillors who are bank signatories to check payments before approval. RFO to check before entering payments	Councillors/RFO	2		23/04/25
17	Direct Costs	Invoice incorrectly calculated	1	2	2	RFO to check arithmetic on invoices and review ledger to ensure correct	RFO	1		23/04/25
19	Election Costs	Big increase in precept at election years	1	2	2	Council to build into each annual budget an appropriate sum to spread out cost of elections to minimise big rise in precept	Council/Town Clerk	1		23/04/25
18	Expenditure	No power to pay or no evidence agreement to pay	3	3	9	Council to agree all spending via resolution and minuted appropriately. Town Clerk to provide advice on legal powers to commit expenditure	Council/Town Clerk	3	Historical payments made without approval and powers	23/04/25
8	Grants and borrowing	Grants not received when due	1	1	1	All staff when making claims to check as required - report to Council as part of project updates	Staff	1		23/04/25
9	Grants and borrowing	Repayments not made when due	1	3	3	Cashflow to be managed to prioritise contractual and legal obligations	RFO	3		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
32	Insurance	Inadequacy insurance cover	1	3	3	RFO to advise on adequacy of cover and Council to review annually	Council/RFO	1		23/04/25
6	Other income	Insufficient income generation	2	3	6	Council to explore income and regularly review based on reports provided.	Council/Town Clerk/RFO/Staff	5	Need to maximise income generation where possible	23/04/25
7	Other income	Cash handling	1	2	2	Council to seek to limit reliance on cash but will be difficult with limited means of banking and lots of activities are cash based	Staff	2	Need to ensure that proper procedures in place for counting, handling and storage	23/04/25
2	Precept Income	Precept request not submitted	1	3	3	Council to resolve prior to deadline and RFO to dispatch	Council/Town Clerk/RFO	2		23/04/25
3	Precept Income	Not paid by billing authority	1	3	3	Town Clerk and RFO to confirm receipt of payments to appropriate committee	Council	2		23/04/25
4	Precept Income	Adequacy of precept and budget	1	3	3	Council to ensure that annual budget reflects previous and anticipated spend and also includes provision for reserves and unexpected expenditure	Council/Town Clerk/RFO	2	Training for councillors and staff on government finance	23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
10	Reserves	Depletion and use of reserves below strategy balance	2	3	6	Council to review reserve balance each month	Council/RFO	5		23/04/25
33	Staff	Fraud or loss of cash through theft or dishonesty	1	3	3	Council to ensure adequate fidelity insurance. Staff policies and monitoring	Council/Staff	1		23/04/25
11	Staffing Costs	Salary not paid or paid wrongly	1	2	2	Council to receive updates on salaries and payments via appropriate committee. RFO to check national scales	Council/RFO	1		23/04/25
12	Staffing Costs	Tax not paid or wrong tax paid	1	2	2	RFO to keep payroll updated based on HMRC notifications	RFO	1		23/04/25
13	Staffing Costs	Pensions not paid or paid wrongly	1	2	2	RFO to keep payroll updated	RFO	1		23/04/25
Governance										
42	Computer records or website	Loss or corruption of electronic records	1	3	3	Town Clerk to ensure records are backed up, shared drive and up to date IT equipment is budgeted for	Town Clerk	1		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
43	Computer records or website	Theft, loss or corruption via internet intrusion/cyber crime	1	3	3	Training for all staff on appropriate cyber scams and files backed up	Staff	1		23/04/25
37	Councillors	Conflict of interest	1	3	3	Councillors to be aware of Code of Conduct. Town Clerk to advise annually on interests and recording	Councillors/Town Clerk	1		23/04/25
53	Elections	Changes in membership results in different priorities	1	3	3	Council to approve strategic plan which sets direction and priorities for the entire term	Council	1		23/04/25
41	Financial records and controls	Inadequate processes	1	3	3	Regular checks and reviews of processes. Processes reviewed annually via audit process	Staff	1		23/04/25
34	Legal Powers	Illegal activity or payment	1	3	3	Training for councillors and Town Clerk as to legal powers. Town Clerk to advise prior to decision making	Council/Town Clerk	1		23/04/25
35	Legal Powers	Statutory requirements and duties missed	1	3	3	Town Clerk to review procedures and processes and keep up to date	Town Clerk	1		23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
45	All persons	Premises, equipment and building safety	2	3	6	Risk assessments undertaken and appropriate signage in place. Council to make decisions with regard to maintenance and appropriate works undertaken	All	5		23/04/25
46	All persons	Insufficient expertise	2	3	6	Commission third party professional Health and Safety advisors	All	3		23/04/25
47	All persons	Damage, loss, injury or fatality t persons	1	3	3	Review adequacy of public liability insurance. Appropriate training. Council to make decisions in timely manner. Review of H&S policy annually	Council	2		23/04/25
48	Buildings and Structures	Lack of compliance paperwork	1	3	3	Staff to ensure that all compliance paperwork is completed. Appropriate copies provided to Town Clerk for storage	Staff	1		23/04/25
Personnel										
49	Capacity	Insufficient staff capacity to deliver Council business	2	2	4	Council to ensure staffing capacity is appropriate with Town Clerk	Council/Town Clerk	3	Current down a member of staff in office	23/04/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
50	Capacity	Untrained or unskilled staff	1	2	2	Monitor training and development via annual appraisals. Training budget available to upskill	Town Clerk/Staff	1		23/04/25
51	Welfare	Loss of key personnel	2	3	6	Line managers to monitor staff hours, health, stress, training. Annual appraisals and regular 1-1s. Team Meetings. Town Clerk to keep Council updated	Council/Town Clerk	4		23/04/25
52	Welfare	Inability to deliver key services due to loss or long term absence	1	3	3	Line managers to monitor staff hours, health, stress, training. Annual appraisals and regular 1-1s. Ensure that workload is spread out in event of absence	Council/Town Clerk	2		23/04/25
Reputational										
58	Conduct	Misconduct, unprofessional behaviour, or social media misuse can reflect poorly on the council.	1	3	3	Code of Conduct training for councillors and appropriate training for staff.	All	1		22/05/25
59	Conflict between staff and councillors	Public or recorded tensions can project an image of dysfunction or poor leadership.	1	3	3	Clarify roles/responsibilities, enforce respect protocols, and seek mediation if needed.	All	1		22/05/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
60	Failure to Deliver	Repeated delays or cancellations may reduce community trust in the council's capability.	2	3	6	Set realistic targets and communicate challenges early.	All	3		22/05/25
56	News & Media	Inaccurate, misleading, or critical reporting in local or national media may damage the council's reputation.	1	3	3	Maintain good relationships with local press, designate media spokespersons, and prepare reactive media statements.	All	1		22/05/25
57	Transparency	Poor record-keeping, opaque decision-making, or failure to respond to FOI requests may erode trust.	1	3	3	Maintain robust governance procedures and publish decisions/minutes promptly.	All	1		22/05/25