

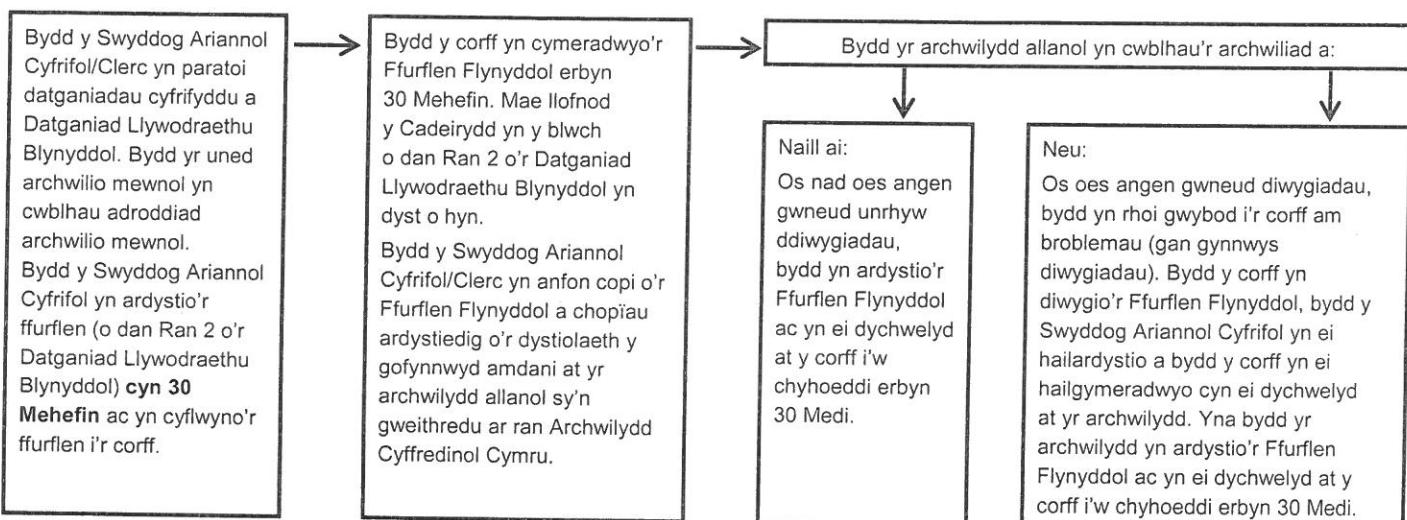
# Cyrrf llywodraeth leol llai o faint yng Nghymru Ffurflen Flynyddol ar gyfer y Flwyddyn a Ddaeth i 31 Mawrth 2017

DOGFENNAETH Y  
NGOR/Y CYHOEDD  
DWYIEITHOG □  
YFATHREBU AM YR  
ARCHWILIAD  
(YMHOLIADAU)  
DWYIEITHOG □

Rhaid i gyrrf llywodraeth leol llai o faint yng Nghymru baratoi cyfrifon blynyddol gan ddilyn arferion priodol i'r ddaeth i ymddygiadau yng nghyhoeddiad Un Llais Cymru/Cymdeithas Clercod Cyngorau Lleol (SLCC) **Governance and accountability for local councils in Wales – A Practitioners' Guide 2006** (y Canllaw i Ymarferwyr). Mae'r Canllaw i Ymarferwyr yn nodi y gall cyrrf baratoi eu cyfrifon ar ffurf ffurflen flynyddol a baratowyd gan Swyddfa Archwilio Cymru.

## Y cyfrifon a'r broses archwilio

Mae'r cyfrifon a'r trefniadau archwilio yn dilyn y broses a nodir isod.



Darllenwch y canllawiau ar gwblhau'r Ffurflen Flynyddol hon a chwblhewch bob adran mewn coch gan gynnwys drwy adran y Datganiad Llywodraethu Blynnyddol.

Mae'n bosibl y bydd ffurflenni anghywir yn galw am waith archwilio allanol ychwanegol ac yn arwain at gostau ychwanegol. Anfonwch y Ffurflen Flynyddol **wreiddiol**, ynghyd â'r holl wybodaeth y gofynnwyd amdani, at yr archwilydd allanol sy'n gweithredu ar ran Archwilydd Cyffredinol Cymru. Oni bai y gofynnir i chi wneud hynny, **peidiwch** ag anfon unrhyw gofnodion ariannol gwreiddiol na chofnodion eraill at yr archwilydd allanol.

Caiff ffurflenni a archwiliwyd ac a ardystiwyd eu dychwelyd at y corff i'w cyhoeddi neu er mwyn cyhoeddi'r datganiadau cyfrifyddu, y Datganiad Llywodraethu Blynnyddol a thystysgrif ac adroddiad Archwilydd Cyffredinol Cymru.

## Rhestr wirio cwblhau

| Bydd ateb 'Anghywir' yn golygu nad ydych wedi bodloni'r gofynion o bosibl |  | Gweithredwyd? |          |
|---|--|---------------|----------|
| Cyflwyniad cyntaf i'r archwilydd allanol                                  |  | Cywir         | Anghywir |
| <b>Cyfrifon</b>   | <p>A yw'r Swyddog Ariannol Cyfrifol wedi ardystio'r datganiadau cyfrifyddu ac a yw'r corff wedi cymeradwyo'r Ffurflen Flynyddol (fel y dangoswyd gan y llofnodion perthnasol), erbyn 30 Mehefin 2017 fan bellaf?</p> <p>A yw'r cyfrifon yn cyfrifo'n gywir ac a yw'r balans a gaiff ei barhau o'r llynedd yn cyfateb i'r balans agoriadol eleni?</p> <p>A yw'r papurau i'w hanfon at yr archwilydd allanol yn cynnwys esboniad o amrywiadau sylweddol, gan gynnwys dadansoddiad wedi ei fesur o'r newidiadau rhwng y llynedd ac eleni?</p> <p>A yw'r cysoniad banc ar 31 Mawrth 2017 yn gyson â llinell 9?</p> |               |          |
| <b>Pob adran</b>  | <p>A yw'r holl flychau coch wedi'u cwblhau ac a oes esboniadau wedi'u rhoi lle bo angen?</p> <p>A yw'r holl wybodaeth y gofynnwyd amdani gan yr archwilydd allanol wedi'i hanfon gyda'r Ffurflen Flynyddol hon? Dylech gyfeirio at yr hysbysiad o'r archwiliad ac unrhyw amserlenni ychwanegol a ddarparwyd gan eich archwilydd allanol.</p>   |               |          |
| <b>Tystiolaeth ategol</b>   | <p>A yw'r holl wybodaeth y gofynnwyd amdani gan yr archwilydd allanol wedi'i hanfon gyda'r Ffurflen Flynyddol hon? Dylech gyfeirio at yr hysbysiad o'r archwiliad ac unrhyw amserlenni ychwanegol a ddarparwyd gan eich archwilydd allanol.</p>  |               |          |

# Datganiadau cyfrifyddu 2016-17 ar gyfer:

Enw'r corff:

CYNGOR CYMUNED LANFAIR MATHAFAERN

ETHAF

|  | Y flwyddyn a ddaeth i ben |                          | Nodiadau a chanllawiau i'r sawl sy'n llunio'r cyfrifon   |
|--|---------------------------|--------------------------|--|
|  | 31 Mawrth<br>2016<br>(£)  | 31 Mawrth<br>2017<br>(£) | Dylech dalgrynnu'r ffigurau i'r £ agosaf.<br>Ni ddylech adael unrhyw flychau yn wag na chofnodi balansau o £0 neu ddim. Rhaid i bob ffigur fod yn gyson â'r cofnodian ariannol sylfaenol ar gyfer y flwyddyn berthnasol. |

## Datganiad o incwm a gwariant/derbyniadau a thaliadau

|  |       |       |   |
|--|-------|-------|---|
| 1. Balansau a ddygwyd ymlaen                     | 77680 | 77228 | Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddechrau'r flwyddyn fel y'u cofnodwyd yn y cofnodian ariannol. Rhaid iddo fod yn gyson â llinell 7 y flwyddyn flaenorol.   |
| 2. (+) Incwm o drethiant lleol/ardoll            | 42448 | 49737 | Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleol (praesapt) neu ardoll/cyfraniad gan brif gyrrf.   |
| 3. (+) Cyfanswm derbyniadau eraill               | 7791  | 6372  | Cyfanswm incwm neu dderbyniadau a gofnodwyd yn y llyfr arian parod lla'r symiau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cymorth, dewisol a refeniw.  |
| 4. (-) Costau staff                              | 11013 | 12346 | Cyfanswm gwariant neu daliadau a wnaed i bob gweithiwr cyflogedig ac ar ei ran. Dylech gynnwys cyflogau, TWE ac Yswiriant Gwladol (cyflogion a chyflogwyr), cyfraniadau pensiwn a threuliau cysylltiedig e.e. costau terfynu. |
| 5. (-) Llog ar fenthyciadau/ ad-daliadau cyfalaf | NIL   | NIL   | Cyfanswm gwariant neu daliadau cyfalaf a llog a wnaed yn ystod y flwyddyn ar fenthyciadau allanol (os o gwbl).  |
| 6. (-) Cyfanswm taliadau eraill                  | 39678 | 60781 | Cyfanswm gwariant neu daliadau fel y'u cofnodwyd yn y llyfr arian parod, a thynnu costau staff (llinell 4) a llog ar fenthyciadau/ ad-daliadau cyfalaf (llinell 5).   |
| 7. (=) Balansau a barhawyd                       | 77228 | 60215 | Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddiweddu'r flwyddyn. Rhaid iddo fod yn hafal i (1+2+3) - (4+5+6).  |

## Datganiad o falansau

|   |       |                          |   |     |     |      |   |
|---|-------|--------------------------|---|-----|-----|------|---|
| 8. (+) Dyledwyr a balansau stoc                 | —     | —                        | Cyfrifon incwm a gwariant yn unig: Nodwch werth dyledion sy'n ddyledus i'r corff a balansau stoc a ddelir ar ddiweddu y flwyddyn.   |     |     |      |   |
| 9. (+) Cyfanswm arian parod a buddsoddiadau     | 77228 | 60215                    | Pob cyfrif: Swm yr holl gyfrifon banc cyfredol a chadw, daliadau ariannol a buddsoddiadau a ddelir ar 31 Mawrth. Rhaid i hyn fod yn gyson â balans cysoni'r llyfr arian parod yn unol â chysoniad y banc. |     |     |      |   |
| 10. (-) Credydwyr                               | —     | —                        | Cyfrifon incwm a gwariant yn unig: Nodwch werth yr arian sy'n ddyledus gan y corff (heblaw costau benthyg) ar ddiweddu y flwyddyn.  |     |     |      |   |
| 11. (=) Balansau a barhawyd                     | 77228 | 60215                    | Dylai cyfanswm y balansau fod yn gyson â llinell 7 uchod: Nodwch gyfanswm (8+9-10).   |     |     |      |   |
| 12. Cyfanswm asedau sefydlog ac asedau hirdymor | 4838  | 39634<br><del>4839</del> | Gwerth gweiddiol cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag asedau hirdymor eraill a ddelir ar 31 Mawrth.   |     |     |      |   |
| 13. Cyfanswm benthyciadau                       |       |                          | Balans cyfalaf dyledus pob benthyciad o drydydd partïon ar 31 Mawrth (gan gynnwys PWLB).  |     |     |      |   |
| 14. Nodyn datgelu cronfeydd ymddiriedolaeth     | Ydy   | N/Y                      | Dd/G  | Ydy | N/Y | Dd/G | Mae'r corff yn gweithredu fel unig ymddiriedolwr ac mae'n gyfrifol am reoli (a) cronfa/cronfeydd ymddiriedolaeth/ asedau (dylai darllenwyr nodi nad yw'r ffigurau uchod yn cynnwys unrhyw drafodion ymddiriedolaeth). |

## Datganiad Llywodraethu Blynnyddol (Rhan 1)

Rydym yn cydnabod fel aelodau o'r Cyngor/Bwrdd/Pwyllgor, ein cyfrifoldeb dros sicrhau bod yna system reolaeth fewnol gadarn, gan gynnwys paratoi'r datganiadau cyfrifyddu. Rydym yn cadarnhau, hyd eithaf ein gwybodaeth a'n cred, o ran y datganiadau cyfrifyddu ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2017, ein bod wedi gwneud y canlynol:

|  | Cytunwyd? |           | Mae 'CYWIR' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:   | Cyf y Dangosydd Perfformiad   |      |
|--|-----------|-----------|---|---|------|
|  | Cywir     | Anghywir* |   |   |      |
| 1. Rydym wedi rhoi trefniadau ar waith ar gyfer: <ul style="list-style-type: none"> <li>gwaith rheoli ariannol effeithiol yn ystod y flwyddyn; a</li> <li>pharatoi a chymeradwyo'r datganiadau cyfrifyddu.</li> </ul>  | ✓         |           | Pennu ei gyllideb a rheoli ei arian yn briodol a pharatoi a chymeradwyo ei ddatganiadau cyfrifyddu fel y rhagnodir gan y gyfraith.  | 6, 12   |      |
| 2. Cynnal system rheolaeth fewnol ddigonol, gan gynnwys mesurau a gynnuniwyd i atal a chanfod twyll a llygredd, ac adolygu ei heffeithiolrwydd.  | ✓         |           | Gwneud trefniadau priodol a derbyn cyfrifoldeb am warchod yr arian cyhoeddus a'r adnoddau dan ei reolaeth.  | 6, 7  |      |
| 3. Rydym wedi cymryd camau rhesymol i roi sicrwydd i'n hunain nad oes unrhyw achosion o ddiffyg cydymffurfio gwirioneddol neu bosibl â chyfreithiau, rheoliadau na chodau ymarfer a allai gael effaith ariannol sylweddol ar allu'r Cyngor/Bwrdd/Pwyllgor i gynnal ei fusnes nac ar ei sefyllfa ariannol.                | ✓         |           | Ond wedi gwneud pethau y mae ganddo'r pŵer cyfreithiol i'w gwneud ac wedi cydymffurfio â chodau ymarfer a safonau wrth wneud hynny.                                       | 6   |      |
| 4. Rydym wedi darparu cyfle priodol i etholwyr arfer eu hawliau yn unol â gofynion Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014.  | ✓         |           | Rhoi'r cyfle i bob unigolyn â diddordeb archwilio a gofyn cwestiynau am gyfrifon y corff.   | 6, 23   |      |
| 5. Rydym wedi cynnal asesiad o'r risgiau sy'n wynebu'r Cyngor/Bwrdd/Pwyllgor ac wedi cymryd camau priodol i reoli'r risgiau hynny, gan gynnwys cyflwyno rheolaethau mewnol a/neu yswiriant allanol lle y bo angen.   | ✓         |           | Ystyried y risgiau ariannol a'r risgiau eraill a wynebir ganddo wrth weithredu'r corff a delio â hwy'n briodol.   | 6, 9  |      |
| 6. Rydym wedi cynnal system archwilio mewnol ddigonol ac effeithiol ar gyfer y cofnodion cyfrifyddu a'r systemau rheoli drwy gydol y flwyddyn ac wedi cael adroddiad gan yr archwilydd mewnol.   | ✓         |           | Trefnu i unigolyn cymwys, yn annibynnol ar y rheolaethau a'r gweithdrefnau ariannol, roi barn wrthrychol ar ba un a yw'r rhain yn diwallu anghenion y corff.              | 6, 8  |      |
| 7. Rydym wedi ystyried pa un yw unrhyw ymgyfreitha, rhwymedigaethau neu ymrwymiadau, digwyddiadau neu drafodion, a ddigwyddodd naill ai yn ystod y flwyddyn neu ar ôl i'r flwyddyn ddod i ben, wedi cael effaith ariannol ar y Cyngor/Bwrdd/Pwyllgor a, lle y bo'n briodol, wedi eu cynnwys yn y datganiadau cyfrifyddu. | ✓         |           | Datgelu popeth y dylai fod wedi ei ddatgelu am ei fusnes yn ystod y flwyddyn gan gynnwys digwyddiadau a ddigwyddodd ar ôl i'r flwyddyn ddod i ben os ydynt yn berthnasol. | 6   |      |
| 8. Rydym wedi cymryd camau priodol i fynd i'r afael â phob mater a godwyd mewn adroddiadau blaenorol gan archwiliwyr mewnol ac allanol.  | ✓         |           | Ystyried a chymryd camau priodol i fynd i'r afael â phroblemau/gwendidau a ddygwyd i'w sylw gan archwiliwyr mewnol ac allanol.  | 6, 8, 23  |      |
| 9. Cronfeydd ymddiriedolaeth – yn rhinwedd ein swydd fel ymddiriedolwr, rydym wedi: <ul style="list-style-type: none"> <li>cyflawni ein cyfrifoldeb mewn perthynas ag atebolrwydd am y gronfa/cronfeydd gan gynnwys cyflwyno adroddiadau ariannol a, lle y bo angen, cynnal archwiliadau annibynnol.</li> </ul>          | Do        | Naddo     | D/G   | Cyflawni ei gyfrifoldebau yn rhinwedd ei swydd fel unig reolwr-ymddiriedolwr ymddiriedolaeth neu ymddiriedolaethau lleol. | 3, 6 |

\* Ar ddalen ar wahân, rhowch esboniadau i'r archwilydd allanol ar gyfer pob ymateb a nodwyd fel 'Anghywir' a roddwyd; a disgrifiwch pa gamau gweithredu sy'n cael eu cymryd i fynd i'r afael â'r gwendidau a nodwyd.

## Datganiad Llywodraethu Blynnyddol (Rhan 2)

|  | Cytunwyd? |           | Mae ateb 'Cywir' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi:   | Cyf y Dangosydd Perfformiad |
|--|-----------|-----------|--|-----------------------------|
|  | Cywir     | Anghywir* |  |                             |
| 1. Rydym wedi cofrestru fel cyflogwr â Chyllid a Thollau EM (CThEM) ac rydym yn gweithredu Talu Wrth Ennill (TWE) yn briodol fel rhan o'n trefniadau cyflogres; neu<br><br>Nid oes angen i ni gofrestru ar gyfer TWE oherwydd nid oes unrhyw un o'n cyflogeion yn cael eu talu £112 neu fwy yr wythnos, yn cael treuliau a buddiannau, yn dal swydd arall nac yn cael pensiwn. |           | ✓         | Wedi cofrestru fel cyflogwr ac yn gweithredu TWE yn briodol oni bai bod pob un o'r meinu prawf eithrio wedi cael eu bodloni. | 13                          |
| 2. Rydym wedi cynnal cofnodion cyflogres priodol ar gyfer pob un o'n cyflogeion gan gynnwys didyniadau treth ac yswiriant gwladol.   | ✓         |           | Cadw cofnodion o daliadau a wnaed i gyflogeion gan gynnwys buddiannau neu dreuliau trethadwy a thaliadau a wnaed i CThEM.    | 13                          |
| 3. Rydym wedi mabwysiadu Cod Ymddygiad sy'n nodi'r safonau ymddygiad priodol a ddisgwylir gan gynghorwyr ac mae pob un ohonom wedi cytuno i gydymffurfio â'r cod.  | ✓         |           | Mae'r corff a'i aelodau wedi mabwysiadu Cod Ymddygiad ac wedi cytuno i gydymffurfio ag ef fel sy'n ofynnol o dan y gyfraith. | 8                           |

\* Dileer fel y bo'n briodol.

## Cymeradwyaeth ac ardystiad y Cyngor/Bwrdd/Pwyllgor

Y Cyngor/Bwrdd/Pwyllgor sy'n gyfrifol am barato'i'r datganiadau cyfrifyddu yn unol â gofynion Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 ac am barato'i'r Datganiad Llywodraethu Blynnyddol.

### Ardystiad gan y Swyddog Ariannol Cyfrifol

Ardystiaf fod y datganiadau cyfrifyddu yn y Ffurflen Flynyddol hon yn rhoi darlun teg o sefyllfa ariannol y Cyngor/Bwrdd/Pwyllgor, a'i incwm a'i wariant, neu'n cyflwyno'r derbyniadau a'r taliadau'n briodol, pa un bynnag sy'n berthnasol, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2017.

Llofnod y Swyddog Ariannol Cyfrifol:

GE Pritchard

Enw: GRIFF. E PRITCHARD

Dyddiad: 17/05/2017

### Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor

Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynnyddol wedi cael eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfeirnod cofnod:

18 - 2017 / 18 22/5/2017

Llofnod y Cadeirydd: Rhys O Jones

Enw: RHYS OWAIN JONES

Dyddiad: 22/5/2017

Ailgymeradwyaeth ac ailardystiad y Cyngor/Bwrdd/Pwyllgor (dim ond os bydd y ffurflen flynyddol wedi ei diwygio yn yr archwiliad y bydd eu hangen)

### Ardystiad gan y Swyddog Ariannol Cyfrifol

Ardystiaf fod y datganiadau cyfrifyddu yn y Ffurflen Flynyddol hon yn rhoi darlun teg o sefyllfa ariannol y Cyngor/Bwrdd/Pwyllgor, a'i incwm a'i wariant, neu'n cyflwyno'r derbyniadau a'r taliadau'n briodol, pa un bynnag sy'n berthnasol, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2017.

Llofnod y Swyddog Ariannol Cyfrifol:

GE Pritchard

Enw: GRIFF. E. PRITCHARD

Dyddiad: 07/08/2017

### Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor

Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynnyddol wedi cael eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfeirnod cofnod:

70 - 2017 / 18 29/8/2017

Llofnod y Cadeirydd: Rhys O Jones

Enw: RHYS. O. JONES

Dyddiad: 29/08/2017

# Tystysgrif archwilio ac adroddiad Archwilydd Cyffredinol Cymru

Mae'r archwilydd allanol yn cynnal yr archwiliad ar ran, ac yn unol â chanllawiau a gyhoeddwyd gan Archwilydd Cyffredinol Cymru. Ar sail ei adolygiad o'r Ffurflen Flynyddol a'r wybodaeth ategol, mae'n nodi pa un a fydd unrhyw fater a ddaw i'w sylw yn peri pryder nad yw'r ddeddfwriaeth a'r gofynion rheoleiddio perthnasol wedi'u bodloni. Ardystiwn ein bod wedi cwblhau'r archwiliad o'r Ffurflen Flynyddol ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2017 ar gyfer:

CYNGOR CYMUNED LLANFAR MATHAFAR LITHAF

## Adroddiad yr archwilydd allanol

[Ac eithrio'r materion a adroddir isod]\* Ar sail ein hadolygiad, yn ein barn ni, mae'r wybodaeth yn y Ffurflen Flynyddol yn cydymffurfio ag arferion priodol ac nid oes unrhyw faterion wedi dod i'n sylw sy'n peri pryder nad yw'r ddeddfwriaeth a'r gofynion rheoleiddio perthnasol wedi'u bodloni.

Mae gan y cyngor wefan ond nid yw'n cydymffurfio â gofynion Deddf Llywodraeth Leol (Democratiaeth) (Cymru) 2013, adran 55.

[[Mae'r materion hyn, ynghyd â]\* Mae materion eraill nad ydynt yn effeithio ein barn yr ydym yn tynnu sylw'r corff atynt, yn ogystal â'n hargymhellion ar gyfer gwella wedi eu cynnwys yn ein hadroddiad i'r corff, dyddiedig 12/9/17.]

## Materion eraill ac argymhellion

Ar sail ein hadolygiad, tynnwn sylw'r corff at y materion a'r argymhellion canlynol nad ydynt yn effeithio ar ein barn archwilio ond y dylai'r corff ymdrin â hwy.

(Parhewch ar daflen ar wahân os oes angen.)

Enw'r archwilydd allanol:

Bob L.P. Southampton  
United Kingdom

Llofnod yr archwilydd allanol:

Bob L.P.

Dyddiad:

14/9/17

Dros ac ar ran Archwilydd Cyffredinol Cymru

\* Dilear fel y bo'n briodol.

## Adroddiad archwilio mewnol blynnyddol ar gyfer:

Enw'r corff:

CYNGOR CYMUNED LLANFAIR MATHAFARN EITHAF.

Mae archwiliad mewnol y Cyngor/Bwrdd/Pwyllgor, gan weithredu'n annibynnol ac ar sail asesiad o risg, wedi cynnwys cynnal asesiad dewisol o gydymffurfiaeth â'r gweithdrefnau a'r rheolaethau perthnasol y disgwylir iddynt fod ar waith yn ystod y flwyddyn ariannol sy'n dod i ben 31 Mawrth 2017.

Cynhaliwyd yr archwiliad mewnol yn unol ag anghenion y Cyngor/Bwrdd/Pwyllgor a'r gwaith a drefnwyd. Ar sail y canfyddiadau yn y meysydd a archwiliwyd, ceir crynodeb o gasgliadau'r archwiliad mewnol yn y tabl hwn. Nodir isod amcanion rheolaeth fewnol a chasgliadau'r archwiliad mewnol ar ba un a oedd yr amcanion canlynol o ran rheolaeth, ym mhob ffordd bwysig, yn cael eu bodloni drwy gydol y flwyddyn ariannol i safon sy'n ddigonol i ddiwallu anghenion y Cyngor/Bwrdd/Pwyllgor.

|   | Cytunwyd? |           |      |                  | Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)   |
|---|-----------|-----------|------|------------------|---|
|   | Cywir     | Anghywir* | Dd/G | Heb ei gynnwys** |   |
| 1. Mae'r llyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn.  | ✓         |           |      |                  | Ardyngau'r cyfrifon a gellir ee gyffwrdd ari cael yn y gwyddonwriaethau, cofrestrau Trylugor - cyfrifiadur yr ymreolaethau, fforddau byd ymreolaethol a ffrocwlaethau amserol. TAW yn gynt. |
| 2. Bodlonwyd rheoliadau ariannol, cefnogwyd taliadau gan anfonebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.   | ✓         |           |      |                  | Golygyd a bolisi'r Cyngor - fe'i addysgwyd eto'n 2017. Fel yr, cydnhyrwyd amlwg fel delwedd.  |
| 3. Asesodd y corff y risglau sylweddol i gyflawni ei amcanion ac addygodd ddigonolrwydd y trefniadau ar gyfer eu rheoli.  | ✓         |           |      |                  | Bellidet manwl a'i gael oedd ym Saif i'r Braes. Adeilyguyd y safle ariannol yn ystod y flwyddyn.  |
| 4. Deilliodd y gofyniad blynnyddol am braecept/ardoll/adnoddau o broses gyllidebu ddigonol, cafodd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wrth gefn yn briodol. | ✓         |           |      |                  | Gwelerodd Tyfriolaeth a phroletu cer ymchwyr o Bal Math. Gylwod priodol i'r TAW - hwedui ei hawlio.   |
| 5. Cafodd yr incwm disgwyliedig ei dderbyn yn llawn, ar sail prisiau cywir, ei gofnodi'n briodol a'i fancio'n syth, a rhoddwyd cyfrif priodol am TAW.   | ✓         |           |      |                  |   |
| 6. Cefnogwyd taliadau arian mân yn briodol gan dderbynebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.   | ✓         |           | ✓    |                  |   |
| 7. Talwyd cyflogau i gyflogi a llfansau i aelodau yn unol â chymeradwyaethau a gofnodwyd, a chymhwyswyd gofynion TWE ac Yswiriant Gwladol yn briodol.   | ✓         |           |      |                  | Diflogi ariannol i gywir. Dweud i'r nodedig TWE yn iawn.  |
| 8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn ac yn gywir, ac yn cael eu cynnal yn briodol.   | ✓         |           |      |                  | Cofrestrau cywir. (Difer ym wrthod) Gwelywyd Cofrestru Aseadau - llawn a manwl.   |

|  | Cytunwyd? |           |      |                  | Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff)  |
|--|-----------|-----------|------|------------------|--|
|  | Cywir     | Anghywir* | Dd/G | Heb ei gynnwys** |  |
| 9. Cafodd cysoniadau cyfrifon banc cyfnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.   | ✓         |           |      |                  | <i>Cysoniadau cyfrifon -<br/>banc cyfnodol ac ar ddiwedd<br/>y flwyddyn eu cynnal yn briodol.</i>  |
| 10. Cafodd datganiadau cyfrifyddu a baratowyd yn ystod y flwyddyn eu paratoi ar y sail cyfrifyddu gywir (derbyniadau a thaliadau/incwm a gwariant), roeddent yn gyson â'r llyfr arian parod, wedi'u cefnogi gan lwybr archwilio digonol o gofnodion sylfaenol, a, lle y bo'n briodol, cafodd dyledwyr a chredydwyr eu cofnodi'n briodol. | ✓         |           |      |                  | <i>Datganiadau cyfrifyddu a baratowyd yn ystod y flwyddyn eu paratoi ar y sail cyfrifyddu gywir (derbyniadau a thaliadau/incwm a gwariant), roeddent yn gyson â'r llyfr arian parod, wedi'u cefnogi gan lwybr archwilio digonol o gofnodion sylfaenol, a, lle y bo'n briodol, cafodd dyledwyr a chredydwyr eu cofnodi'n briodol.</i> |
| 11. Cronfeydd ymddiriedolaeth (gan gynnwys ymddiriedolaethau elusennol). Mae'r Cyngor/Bwrdd/Pwyllgor wedi cyflawni ei gyfrifoldebau fel ymddiriedolwr.   |           | ✓         |      |                  | <i>Cronfeydd ymddiriedolaeth (gan gynnwys ymddiriedolaethau elusennol). Mae'r Cyngor/Bwrdd/Pwyllgor wedi cyflawni ei gyfrifoldebau fel ymddiriedolwr.</i>  |

**Roedd rheolaethau digonol yn bodoli ar gyfer unrhyw feysydd risg a nodwyd gan y Cyngor/Bwrdd/Pwyllgor (rhestrwch unrhyw feysydd risg eraill isod neu ar dudalennau ar wahân os oes angen):**

|     | Cytunwyd? |           |      |                  | Amlinelliad o'r gwaith a wnaed fel rhan o'r archwiliad mewnol (DS nid oes angen hyn os cyflwynwyd adroddiad archwilio mewnol manwl i'r corff) |
|-----|-----------|-----------|------|------------------|---|
|     | Cywir     | Anghywir* | Dd/G | Heb ei gynnwys** |   |
| 12. |           |           |      |                  |   |
| 13. |           |           |      |                  |   |
| 14. |           |           |      |                  |   |

\* Os atebwyd 'Anghywir', nodwch y goblygiadau a'r camau sy'n cael eu cymryd i fynd i'r afael ag unrhyw wendid rheoli a nodwyd (ychwanegwch dudalennau ar wahân os oes angen).

\*\* Os atebwyd 'heb ei gynnwys', nodwch pryd y gwnaethpwyd y gwaith archwilio mewnol mwyaf diweddar yn y maes hwn a phryd y bwriedir ei wneud nesaf, neu os nad oes angen ei gynnwys, rhaid i'r archwilydd mewnol esbonio pam nad oes angen hynny.

[Mae fy nghanfyddiadau ac argymhellion manwl yr wyf yn tynnu sylw'r Cyngor/Bwrdd/Pwyllgor atynt wedi eu cynnwys yn fy adroddiad manwl i'r Cyngor/Bwrdd/Pwyllgor, dyddiedig \_\_\_\_\_.] \* Dilëwch os na chafodd adroddiad ei baratoi.

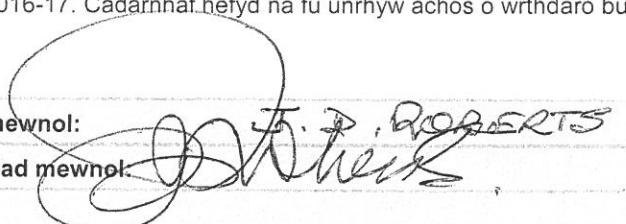
#### Cadarnhau archwiliad mewnol

Cadarnhaf nad wyf, fel archwilydd mewnol y Cyngor, wedi ymgymryd â'r rôl rheoli na gweinyddol o fewn y corff nac fel aelod o'r corff yn ystod blynnyddoedd ariannol 2015-16 a 2016-17. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddiannau yng Nghymru fy mhenodiad.

**Enw'r unigolyn a gynhaliodd yr archwiliad mewnol:**

**Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol:**

**Dyddiad:** 8.5.17.

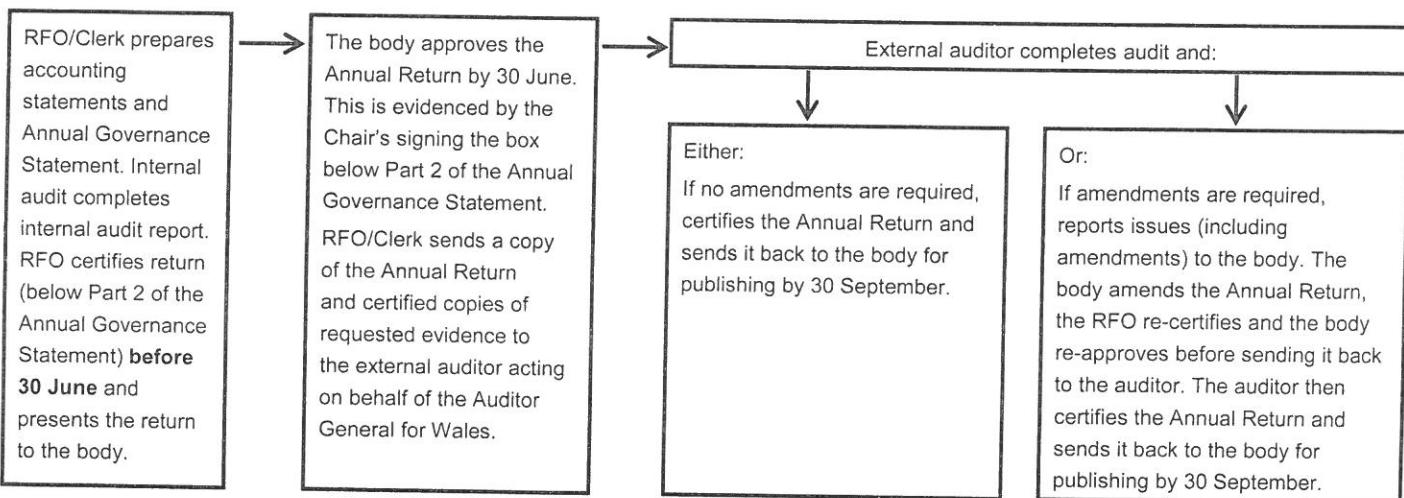


# Smaller local government bodies in Wales Annual Return for the Year Ended 31 March 2017

Smaller local government bodies in Wales must prepare annual accounts following proper practices as set out in the One Voice Wales/SLCC publication **Governance and accountability for local councils in Wales – A Practitioners’ Guide** (the Practitioners’ Guide). The Practitioners’ Guide states that bodies may prepare their accounts in the form of an annual return prepared by the Wales Audit Office.

## The accounts and audit process

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and complete all sections highlighted in red including both sections of the Annual Governance Statement.

Incomplete or incorrect returns may require additional external audit work and incur additional costs. Send the **original** Annual Return, together with all additional information requested, to the external auditor acting on behalf of the Auditor General for Wales. Unless requested, please **do not** send any original financial or other records to the external auditor.

Audited and certified returns are sent back to the body for publication or display of the accounting statements, Annual Governance Statement and the Auditor General for Wales' certificate and report.

## Completion checklist

| 'No' answers mean that you may not have met requirements |   | Done? |    |
|--|---|-------|----|
| Initial submission to the external auditor               |   | Yes   | No |
| Accounts   | <p>Has the RFO certified the accounting statements and the body approved the Annual Return (as evidenced by the relevant signatures), no later than 30 June 2017?</p> <p>Do the accounts add up and does the balance carried forward from last year equal the opening balance this year?</p> <p>Do the papers to be sent to the external auditor include an explanation of significant variations, including a quantified analysis of the changes from last year to this year?</p> <p>Does the bank reconciliation as at 31 March 2017 agree to line 9?</p> |       |    |
| All sections   | <p>Have all red boxes been completed and explanations provided where needed?</p> <p>Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.</p>   |       |    |
| Supporting evidence                                      | <p>Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.</p>  |       |    |

# Accounting statements 2016-17 for:

Name of body:

LLANFAIR MATHAFARN ETHAF COMMUNITY  
COUNCIL

|  | Year ending             |                         | Notes and guidance for compilers   |
|--|-------------------------|-------------------------|--|
|  | 31 March<br>2016<br>(£) | 31 March<br>2017<br>(£) |  |
|  |                         |                         | Please round all figures to nearest £.<br>Do not leave any boxes blank and report £0 or nil balances.<br>All figures must agree to the underlying financial records for the relevant year. |

## Statement of income and expenditure/receipts and payments

|   |       |       |   |
|---|-------|-------|---|
| 1. Balances brought forward             | 77680 | 77228 | Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.   |
| 2. (+) Income from local taxation/levy  | 42448 | 49737 | Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.  |
| 3. (+) Total other receipts             | 7791  | 6372  | Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.   |
| 4. (-) Staff costs                      | 11013 | 12346 | Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs. |
| 5. (-) Loan interest/capital repayments | NIL   | NIL   | Total expenditure or payments of capital and interest made during the year on external borrowing (if any).  |
| 6. (-) Total other payments             | 39678 | 60781 | Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).   |
| 7. (=) Balances carried forward         | 77228 | 60210 | Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).   |

## Statement of balances

|   |       |                          |  |
|---|-------|--------------------------|--|
| 8. (+) Debtors and stock balances           | —     | —                        | Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.   |
| 9. (+) Total cash and investments           | 77228 | 60210                    | All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation. |
| 10. (-) Creditors                           | —     | —                        | Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.   |
| 11. (=) Balances carried forward            | 77228 | 60210                    | Total balances should equal line 7 above: Enter the total of (8+9-10).   |
| 12. Total fixed assets and long-term assets | 4838  | 39634<br><del>4837</del> | The original asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.   |
| 13. Total borrowing                         | —     | —                        | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).   |

|                                 |     |    |     |     |    |     |  |
|---------------------------------|-----|----|-----|-----|----|-----|--|
| 14. Trust funds disclosure note | Yes | No | N/A | Yes | No | N/A | The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions). |
|                                 |     | ✓  |     |     | ✓  |     |  |

## Annual Governance Statement (Part 1)

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

|   | Agreed?                             |                                     | 'YES' means that the Council/Board/Committee:   | PG Ref   |
|---|-------------------------------------|-------------------------------------|---|----------|
|   | Yes                                 | No*                                 |   |          |
| 1. We have put in place arrangements for:   | <input checked="" type="checkbox"/> |                                     | Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.                                      | 6, 12    |
| • effective financial management during the year; and   |                                     |                                     |   |          |
| • the preparation and approval of the accounting statements.  |                                     |                                     |   |          |
| 2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.   | <input checked="" type="checkbox"/> |                                     | Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.   | 6, 7     |
| 3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/Committee to conduct its business or on its finances. | <input checked="" type="checkbox"/> |                                     | Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.                        | 6        |
| 4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.   | <input checked="" type="checkbox"/> |                                     | Has given all persons interested the opportunity to inspect and to ask questions about the body's accounts.   | 6, 23    |
| 5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.   | <input checked="" type="checkbox"/> |                                     | Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.  | 6, 9     |
| 6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.  | <input checked="" type="checkbox"/> |                                     | Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body. | 6, 8     |
| 7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.                                | <input checked="" type="checkbox"/> |                                     | Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.                          | 6        |
| 8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.   | <input checked="" type="checkbox"/> |                                     | Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.                     | 6, 8, 23 |
| 9. Trust funds – in our capacity as trustee, we have:   | <input type="checkbox"/>            | <input type="checkbox"/>            | Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.   | 3, 6     |
| • discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.   |                                     | <input checked="" type="checkbox"/> |   |          |

\* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

## Annual Governance Statement (Part 2)

|   | Agreed?                             |     | 'YES' means that the Council/Board/<br>Committee:   | PG Ref |
|---|-------------------------------------|-----|---|--------|
|   | Yes                                 | No* |   |        |
| 1. We have registered as an employer with HM Revenue and Customs and properly operate Pay As You Earn as part of our payroll arrangements; or We do not need to register for PAYE because none of our employees are paid £112 or more a week, get expenses and benefits, have another job or get a pension. | <input checked="" type="checkbox"/> |     | Has registered as an employer and properly operates PAYE unless all of the exemption criteria are met.              | 13     |
| 2. We have maintained proper payroll records for each of our employees including deductions of tax and national insurance.  | <input checked="" type="checkbox"/> |     | Has kept records of payments made to employees including taxable expenses or benefits and of payments made to HMRC. | 13     |
| 3. We have adopted a Code of Conduct setting out proper standards of behaviour expected of councillors and individually, have agreed to abide by the code.  | <input checked="" type="checkbox"/> |     | The body and its members have adopted and agreed to abide by a Code of Conduct as required by law.                  | 8      |

\* Please delete as appropriate.

## Council/Board/Committee approval and certification

The Council/Board/Committee is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

### Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.

RFO signature: G E Pritchard  
Name: GRIFF. E. PRITCHARD  
Date: 18/05/2017

### Approval by the Council/Board/Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:

18 - 2017/18 22/5/2017

Chair signature: Rhys Jones

Name: RHYS OWAIN JONES

Date: 22/5/2017

## Council/Board/Committee re-approval and re-certification (only required if the annual return has been amended at audit)

### Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2017.

RFO signature: G E Pritchard  
Name: GRIFF. E. PRITCHARD  
Date: 07/08/2017

### Approval by the Council/Board/Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:

70 - 2017/18 29/8/2017

Chair signature: Rhys Jones

Name: RHYS O. JONES

Date: 21/08/2017

# Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2017 of:

LLANFAIR MATHAFARN EITHAF COMMUNITY COUNCIL

## External auditor's report

[Except for the matters reported below]\* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The council have a website but it does not comply with the requirements of the Local Government (Democracy) (Wales) Act 2013, section 55.

2016 LLEP Audit Report  
United Kingdom

[[These matters along with]\* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated 12/9/17.]

## Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

(Continue on a separate sheet if required.)

External auditor's name:

PwC LLP Southampton

External auditor's signature:

Date:

12/9/17

For and on behalf of the Auditor General for Wales

\* Delete as appropriate.

## Annual internal audit report to:

Name of body: LLANFAIR MATHAFARN EITHAF COMM. COUNCIL.

The Council/Board/Committee'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 2017.

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

|   | 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.  | ✓       |     |     |               | Bank statements checked - accounts examined and found to be complete & correct.  |
| 2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.  | ✓       |     |     |               | Payments and transactions recorded - minutes approving payment checked, also conformity with financial page. VAT properly accounted for. |
| 3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.   | ✓       |     |     |               | Risk Management Policy examined. Reviewed April 2017. Policy is comprehensive & is followed.   |
| 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. | ✓       |     |     |               | Detailed budget formed basis of precept. Financial position regularly reviewed during the year.  |
| 5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.   | ✓       |     |     |               | Evidence of control of all receipts seen. Appropriate attention to VAT - recorded.   |
| 6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.   |         |     | ✓   |               |  |
| 7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.                                  | ✓       |     |     |               | Salaries paid correct - unless jointly. PAYE properly implemented. Records correct.  |
| 8. Asset and investment registers were complete, accurate, and properly maintained.   | ✓       |     |     |               | Asset Register seen - detailed & comprehensive.  |

|  | 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.   | ✓       |     |     |               | <i>Banks Recs . regularly during the year &amp; year end</i>  |
| 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. | ✓       |     |     |               | <i>Receipts &amp; Payments<br/>Balancing from year end Summary to invoices &amp; approvals,<br/>2 to bank account &amp; Audit Trail easy to follow.</i> |
| 11. Trust funds (including charitable trusts). The Council/Board/ Committee has met its responsibilities as a trustee.   |         |     | ✓   |               |   |

For any risk areas identified by the Council/Board/Committee (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. |         |     |     |               |  |
| 13. |         |     |     |               |  |
| 14. |         |     |     |               |  |

\* 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.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated \_\_\_\_\_.] \* Delete if no report prepared.

### Internal audit confirmation

I confirm that as the Council's internal auditor, I have not been involved in a management or administrative role within the body or as a member of the body during the financial years 2015-16 and 2016-17. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:

Signature of person who carried out the internal audit:

Date: 8. 5. 17

J. P. ROBERTS

JP Roberts