

# Ffurflen Flynyddol Cyngorau Cymuned a Chyngorau Tref yng Nghymru ar gyfer y Flwyddyn a Ddaeth i Ben ar 31 Mawrth 2020

## DEWIS IAITH

Nodwch sut yr hoffech i ni gyfathrebu â chi yn ystod yr archwiliad. Noder y bydd hysbysiadau archwilio yn cael eu cyhoeddi'n ddwyieithog.

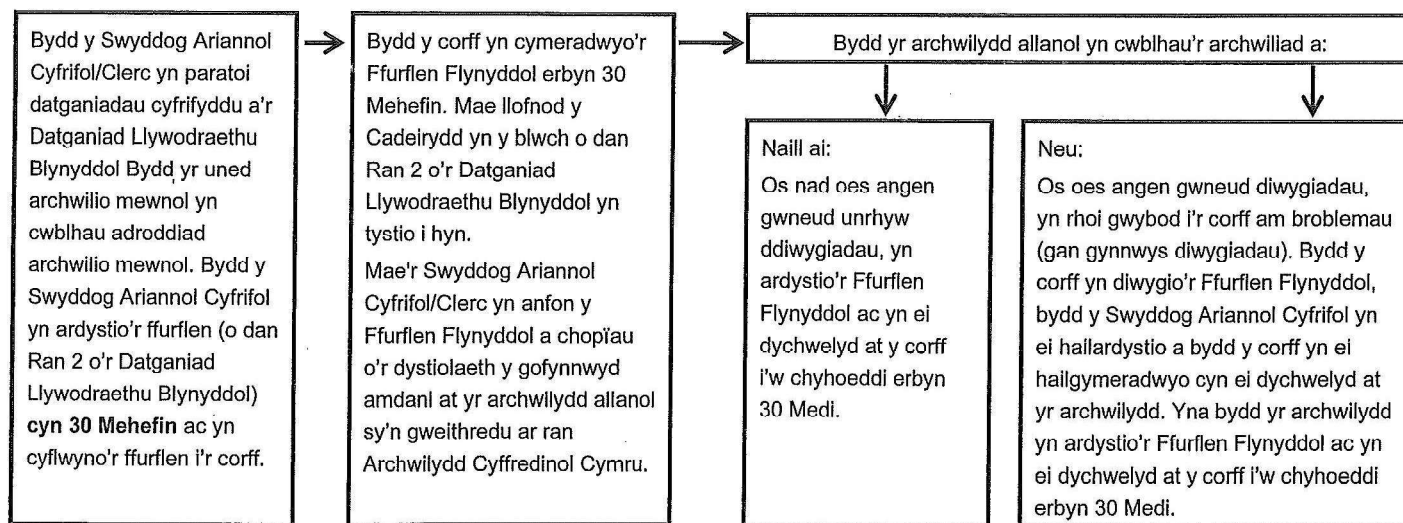
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|---------|----|----|---------|----|----|------------|----|----|
|         | le | Na |         | le | Na |            | le | Na |
| CYMRAEG |    |    | SAESNEG |    |    | DWYIEITHOG |    |    |

## Y CYFRIFON A'R BROSES ARCHWILIO

Mae Adran 12 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004 yn ei gwneud yn ofynnol i gyngorau cymuned a chynghorau tref (a'u cyd-bwyllgorau) yng Nghymru lunio eu cyfrifon bob blwyddyn hyd at 31 Mawrth a sicrhau bod Archwilydd Cyffredinol Cymru yn archwilio'r cyfrifon hynny. Mae Rheoliad 14 o Reoliadau Cyfrifon ac Archwilio (Cymru) 2014 yn nodi bod yn rhaid i gyrrff llywodraeth leol llai h.y. y rhai hynny ag incwm a gwariant sy'n llai na £2.5 miliwn baratoi eu cyfrifon yn unol â'r arferion priodol.

Nodir yr arferion priodol ar gyfer cyngorau cymuned a chynghorau tref a'u cyd-bwyllgorau yng nghyhoeddiad Un Llais Cymru/Cymdeithas Clercod Cyngorau Lleol 'Governance and accountability for local councils in Wales – A Practitioners' Guide' (y Canllaw i Ymarferwyr). Mae'r Canllaw i Ymarferwyr yn ei gwneud yn ofynnol iddynt baratoi eu cyfrifon ar ffurf ffurflen flynyddol. Mae'r ffurflen flynyddol hon yn bodloni gofynion y Canllaw i Ymarferwyr.

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 pinc gan gynnwys DWY adran y Datganiad Llywodraethu Blynnyddol.

## CYMERADWYO'R FFURFLEN FLYNYDDOL

Mae dau flwch i'w hardystio a'u cymeradwyo gan y corff. Mae'r ail flwch yn ofynnol dim ond os oes angen diwygio'r ffurflen flynyddol o ganlyniad i'r archwiliad. Dylech lenwi'r blwch uchaf yn unig cyn anfon y ffurflen at yr archwilydd.

Mae'n rhaid i'r cyngor gymeradwyo'r ffurflen flynyddol CYN i'r cyfrifon a'r dogfennau ategol fod ar gael i'w harchwilio'n gyhoeddus o dan adran 30 o Ddeddf Archwilio Cyhoeddus (Cymru) 2004.

Yr archwilydd sy'n gweithredu ar ran yr Archwilydd Cyffredinol fydd yn cwblhau Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru. NI CHAIFF y Clerc/Swyddog Ariannol Cyfrifol, y Cadeirydd na'r archwilydd mewnol eu cwblhau.

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

# Datganiadau cyfrifyddu 2019-20 ar gyfer:

Enw'r corff:

CYNGOR CYMUNED YSTRAD FFLUR.

|  | Y flwyddyn a ddaeth i ben |                          | Nodiadau a chanllawiau i'r sawl sy'n llunio'r cyfrifon                                                                                                                                                                         |
|--|---------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | 31 Mawrth<br>2019<br>(£)  | 31 Mawrth<br>2020<br>(£) | Dylech dalgrynnu'r holl ffigurau i'r £ agosaf.<br>Peidiwch â gadael unrhyw flychau yn wag na chofnodi balansau o £0 neu ddim. Rhaid i bob ffigur fod yn gyson â'r cofnodion ariannol sylfaenol ar gyfer y flwyddyn berthnasol. |

## Datganiad o incwm a gwariant/derbyniadau a thaliadau

|                                                 |       |              |                                                                                                                                                                                                                                 |
|-------------------------------------------------|-------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Balansau a ddygwyd ymlaen                    | 4765  | 898<br>888+0 | Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddechrau'r flwyddyn fel y'u cofnodwyd yn y cofnodion ariannol. Rhaid iddo fod yn gyson â Llinell 7 y flwyddyn flaenorol.                                                         |
| 2. (+) Incwm o drethiant lleol/ardoll           | 7,141 | 7,141        | Cyfanswm yr incwm a dderbyniwyd/derbyniadwy yn ystod y flwyddyn o drethiant lleol (praesept) neu ardoll/cyfraniad gan brif gyrff.                                                                                               |
| 3. (+) Cyfanswm derbyniadau eraill              | 221   | 805          | Cyfanswm incwm neu dderbyniadau a gofnodwyd yn y llyfr arian parod llai'r symiau a gynhwysir yn llinell 2. Mae'n cynnwys grantiau cymorth, dewisol a reffeniw.                                                                  |
| 4. (-) Costau staff                             | 2325  | 2326         | Cyfanswm gwariant neu daliadau a wnaed i bob gweithiwr cyflogedig ac ar ei ran. Dylech gynnwys cyflogau, TWE ac Yswiriant Gwladol (cyflogeion 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                 | 8914  | 3613         | Cyfanswm gwariant neu daliadau fel y'u cofnodwyd yn y llyfr arian parod llai costau staff (Llinell 4) a llog ar fenthyciadau/ad-daliadau cyfalaf (Llinell 5).                                                                   |
| 7. (=) Balansau a gariwyd ymlaen                | 888   | 2905         | Cyfanswm y balansau a'r cronfeydd wrth gefn ar ddiwedd y flwyddyn. Rhaid iddo fod yn hafal i (1+2+3) - (4+5+6).                                                                                                                 |

## Datganiad o falansau

|                                                 |        |        |                                                                                                                                                                                                                  |
|-------------------------------------------------|--------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8. (+) Dyledwyr a balansau stoc                 | NIL    | NIL    | <b>Cyfrifon incwm a gwariant yn unig:</b> Nodwch werth dyledion sy'n ddyledus i'r corff a balansau stoc a ddelir ar ddiwedd y flwyddyn.                                                                          |
| 9. (+) Cyfanswm arian parod a buddsoddiadau     | 888    | 2905   | <b>Pob cyfrif:</b> 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                               | NIL    | NIL    | <b>Cyfrifon incwm a gwariant yn unig:</b> Nodwch werth yr arian sy'n ddyledus gan y corff (heblaw costau benthyg) ar ddiwedd y flwyddyn.                                                                         |
| 11. (=) Balansau a gariwyd ymlaen               | 888+0  | 2905   | <b>Dylai cyfanswm y balansau fod yn gyson â llinell 7 uchod:</b> Nodwch gyfanswm (8+9-10).                                                                                                                       |
| 12. Cyfanswm asedau sefydlog ac asedau hirdymor | 44,339 | 44,289 | Gwerth cofrestr asedau a buddsoddiadau pob ased sefydlog, ynghyd ag unrhyw asedau hirdymor eraill a ddelir ar 31 Mawrth.                                                                                         |
| 13. Cyfanswm benthygiadau                       | NIL    | NIL    | Balans cyfalaf dyledus pob benthygiad o drydydd partion ar 31 Mawrth (gan gynnwys PWLB).                                                                                                                         |

14. Nodyn datgelu cronfeydd ymddiriedolaeth

| Ydy | Nac ydy | Amh. | Ydy | Nac ydy | Amh. |
|-----|---------|------|-----|---------|------|
| ✓   |         |      | ✓   |         |      |

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 Blynyddol (Rhan 1)

Rydym yn cydnabod, fel aelodau o'r Cyngor/Bwrdd/Pwyllgor, ein cyfrifoldeb am sicrhau bod system rheolaeth fewnol gadarn ar waith, 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 2020, ein bod wedi gwneud y canlynol:

|                                                                                                                                                                                                                                                                                                                      | Cytunwyd? |        | Mae 'DO' yn golygu bod y Cyngor/Bwrdd/Pwyllgor wedi gwneud y canlynol:                                                                                                    | Cyf y Dangosydd Perfformiad |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                                                                                                                                                                                                                                                                                                                      | Do        | Naddo* |                                                                                                                                                                           |                             |
| 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 gynlluniwyd 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 yr holl gamau rhesymol i roi sicrwydd i ni'n hunain nad oes unrhyw achosion o ddiffyg cydymffurfio gwirioneddol na phosibl 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 cyfrifon y corff yn unol â'r hyn a nodir yn yr hysbysiad o'r archwiliad.                                                | 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 a oes unrhyw ymgyfreitha, rhwymedigaethau neu ymrwymadau, 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 archwilywyr mewnol ac allanol.                                                                                                                                                                              | ✓         |        | Ystyried a chymryd camau priodol i fynd i'r afael â phroblemau/gwendidau a ddygwyd i'w sylw gan archwilywyr 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>      | ✓         | Amh.   | Cyflawni ei gyfrifoldebau yn rhinwedd ei swydd fel unig reolwr-ymddiriedolwr ymddiriedolaeth neu ymddiriedolaethau lleol.                                                 | 3, 6                        |

\* Ar ddalen ar wahân, rhwng esboniadau i'r archwilydd allanol ar gyfer pob ymateb 'naddo' 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 'DO' yn golygu bod y<br>Cyngor/Bwrdd/Pwyllgor wedi gwneud y<br>canlynol:                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                       | Do        | Naddo* | Amh. |                                                                                                                                                                                                                                                            |
| 1. Rydym wedi paratoi a chymeradwyo cofnodion pob cyfarfod a gynhaliwyd gan y Cyngor (gan gynnwys ei bwyllgorau) sy'n cofnodi'r busnes a weithredwyd yn gywir a'r penderfyniadau a wnaed gan y Cyngor neu'r pwyllgor. | ✓         |        |      | Wedi cadw a chymeradwyo cofnodion yn unol ag Atodlen 12, Paragraff 41 o Ddeddf Llywodraeth Leol 1972.                                                                                                                                                      |
| 2. Rydym wedi sicrhau bod cofnodion y Cyngor (gan gynnwys rhai ei bwyllgorau) ar gael i'w harchwilio gan y cyhoedd ac wedi'u cyhoeddi'n electronig.                                                                   | ✓         |        |      | Wedi gwneud trefniadau i'r cofnodion fod ar gael i'w harchwilio gan y cyhoedd yn unol ag adran 228 o Ddeddf Llywodraeth Leol 1972 ac mae wedi cyhoeddi'r cofnodion ar ei wefan yn unol ag adran 55 o Ddeddf Llywodraeth Leol (Democratiaeth) (Cymru) 2013. |

\* Dileer fel y bo'n briodol.

## Cymeradwyaeth ac ardystiad y Cyngor/Bwrdd/Pwyllgor

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Ardystiad gan y Swyddog Ariannol Cyfrifol</b><br>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, yn ôl y digwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2020.<br><b>Llofnod y Swyddog Ariannol Cyfrifol:</b> <i>M &amp; Thomas</i><br><b>Enw:</b> <i>Mair Eleri Thomas</i><br><b>Dyddiad:</b> <i>19eg Mehefin 2020</i> | <b>Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor</b><br>Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynnyddol wedi eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfeirnod cofnod:<br><b>Cyfeirnod cofnod</b> <i>8/2020-21</i><br><b>Llofnod Cadeirydd y cyfarfod:</b> <i>A.N.B.</i><br><b>Enw:</b> <i>Argharod, Nbr, Bonke, Jones</i><br><b>Dyddiad:</b> <i>19eg Mehefin 2020</i> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

|                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Ardystiad gan y Swyddog Ariannol Cyfrifol</b><br>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, yn ôl y digwydd, ar gyfer y flwyddyn a ddaeth i ben 31 Mawrth 2020.<br><b>Llofnod y Swyddog Ariannol Cyfrifol:</b><br><b>Enw:</b><br><b>Dyddiad:</b> | <b>Cymeradwyaeth gan y Cyngor/Bwrdd/Pwyllgor</b><br>Cadarnhaf fod y datganiadau cyfrifyddu hyn a'r Datganiad Llywodraethu Blynnyddol wedi cael eu cymeradwyo gan y Cyngor/Bwrdd/Pwyllgor o dan gyfeirnod cofnod:<br><b>Cyfeirnod cofnod</b><br><b>Llofnod Cadeirydd y cyfarfod:</b><br><b>Enw:</b><br><b>Dyddiad:</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



# Tystysgrif Archwilio ac adroddiad Archwilydd Cyffredinol Cymru

Mae'r archwilydd allanol yn cynnal yr archwiliad ar ran Archwilydd Cyffredinol Cymru, ac yn unol â chanllawiau a gyhoeddwyd ganddo. 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 2020 ar gyfer:

## Cyngor Cymuned Ystrad Fflur

### Adroddiad yr archwilydd allanol

Ac eithrio'r materion a nodir idod, 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.

#### Ardystiad gan y Swyddog Ariannol Cyfrifol ar ôl cymeradwyaeth y Datganiad Llywodraethu Blynnyddol a'r Datganiadau cyfrifyddu

Mae Rheoliad 15(1) o'r Rheoliadau Cyfrifon ac Archwilio (Cymru) 2014 yn datgan fod rhaid i'r Swyddog Ariannol Cyfrifol lofnodi a dyddio'r Datganiadau cyfrifyddu er mwyn ardystio fod y Datganiadau cyfrifyddu yn cyflwyno sefyllfa ariannol yr awdurdod a'i incwm a gwariant yn deg, neu cyflwyno derbynebau a thaliadau yn deg, yn ôl y digwydd. Mae Rheoliad (2) yn datgan pan fod y Swyddog Ariannol Cyfrifol wedi cydymffurfio gyda paragraff (1), dylai'r awdurdod, yn y drefn canlynol: (a) Ystyried y datganiad o'r cyfrifon mewn cyfarfod llawn y Cyngor; (b) Cymeradwyo y datganiad o'r cyfrifon trwy ddatrysiaid; ac (c) Sicrhau fod y datganiad o'r cyfrifon wedi'i arwyddo a'i ddyddio gan y person sy'n llywyddu yn y cyfarfod lle rhoddir y gymerdwyaeth.

Felly, dylai'r Swyddog Ariannol Cyfrifol ardystio y Datganiadau cyfrifyddu cyn fod yr awdurdod yn eu hystyried a'u cymeradwyo.

Ardystiwyd y Datganiadau cyfrifyddu gan y Swyddog Ariannol Cyfrifol ar gyfer y Cyngor ar y 19 Mehefin 2020, ar ôl i'r Cyngor eu cymeradwyo ar y 18 Mehefin 2020. Yn y dyfodol, dylai'r Cyngor sicrhau fod y Swyddog Ariannol Cyfrifol yn ardystio'r Datganiadau cyfrifyddu cyn fod yr awdurdod yn eu hystyried, cymeradwyo ac arwyddo yn unol â Rheoliad 15. Yr ateb cywir ar gyfer Datganiad Llywodraethu Blynnyddol, Honiad 1 yw 'Naddo'.

Mae'r materion hyn yn ogystal a materion eraill nad ydynt yn effeithio ar ein barn yr ydym yn eu dwyn i sylw'r corff a'n hargymhellion ar gyfer gwella wedi'u cynnwys yn ein hadroddiad i'r corff dyddiedig 20 Tachwedd 2020.

### 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.

### Adroddiad yr Archwilydd Mewnol

Nid oedd adroddiad yr Archwilydd Mewnol a ddanfonwyd i'r Archwilydd Allanol yn ffeithiol gywir. Atebodd yr Archwilydd Mewnol 'Naddo' i brawf 6. Yr ateb cywir yw 'Amh', gan nid yw'r Cyngor yn gweithredu gyda arian mân. Dylai'r Cyngor sicrhau fod adroddiad yr Archwilydd Mewnol yn cael ei adolygu cyn danfon y ddogfen i'r Archwilydd Allanol. Dylai'r Cyngor gofnodi'r broses yma yn munudau y Cyngor. Os oes unrhyw gamgymeriadau yn yr adroddiad dylai hwn gael ei ddiwygio, neu dylai'r Cyngor ddarparu esboniad am y camgymeriad.

### Llythyr Penodi Archwilydd Mewnol

Nodon ni fod y Cyngor wedi derbyn llythyr penodi gan yr Archwilydd Mewnol. Er hyn, mae'r llythyr penodi wedi'i ddyddio ar ôl i'r Archwilydd Mewnol gwblhau yr Archwiliad Mewnol. Yn y dyfodol, rydym yn awgrymu fod y Cyngor yn derbyn llythyr penodi sydd yn amlinellu'r tasgau bydd yr Archwilydd Mewnol yn ei wneud ac wedi'i ddyddio cyn bod yr Archwiliad Mewnol yn digwydd.

### Sieciau heb ei gyflwyno

Nodon ni fod siec heb ei gyflwyno o £10 o 2018/19 wedi ei ddileu eleni ac ychwanegwyd i Focs 1, Balansau a ddygwyd ymlaen. Nid yw hwn yn gywir. Dylid hebgor y siec o Focs 6. Dylai'r Cyngor ddiwygio'r ffigurau fel y canlyn: **2018/19 Bocs 11**, Balansau a gariwyd ymlaen: **£888** **2019/20 Bocs 1**, Balansau a ddygwyd ymlaen: **£888** Bocs 6, Cyfanswm taliadau eraill: **£3,603**. Ddylai'r Cyngor ailddatgan ffigurau 2020 ar Ffurflen Flynyddol blwyddyn nesaf ac ysgrifennu "ailddatgan" o dan yr arwydd £ yng ngholofn 2020.

|                                             |                                                                         |
|---------------------------------------------|-------------------------------------------------------------------------|
| Enw'r archwilydd allanol:                   | Grant Thornton UK LLP, 6th Floor, 3 Callaghan Square, Cardiff, CF10 5BT |
| Llofnod yr archwilydd allanol:              | Dyddiad: 20 Tachwedd 2020                                               |
| Dros ac ar ran Archwilydd Cyffredinol Cymru |                                                                         |

## Adroddiad archwilio mewnol Blynyddol ar gyfer:

Enw'r corff:

CYNGOR CYMUNED YSTRAD FFLUR.

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 2020.

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) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                  | Do        | Naddo* | Amh. | Heb ei gynnwys** |                                                                                                                                               |
| 1. Mae'r llyfrau cyfrifon priodol wedi'u cadw'n briodol drwy gydol y flwyddyn.                                                                                                                   | ✓         |        |      |                  |                                                                                                                                               |
| 2. Bodlonwyd rheoliadau ariannol, cefnogwyd taliadau gan anfonebau, cymeradwywyd gwariant a rhoddwyd cyfrif priodol am TAW.                                                                      | ✓         |        |      |                  |                                                                                                                                               |
| 3. Asesodd y corff y risgiau sylweddol i gyflawni ei amcanion ac adolygodd ddigonolrwydd y trefniadau ar gyfer eu rheoli.                                                                        | ✓         |        |      |                  |                                                                                                                                               |
| 4. Deilliodd y gofyniad blynyddol am braesept/ardoll/adnoddau o broses gyllidebu ddigonol, cafodd cynnydd yn erbyn y gyllideb ei fonitro'n rheolaidd, ac roedd y cronfeydd wrth gefn yn briodol. | ✓         |        |      |                  |                                                                                                                                               |
| 5. Cafodd yr incwm disgwylledig 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.                                                                              |           | ✓      |      |                  | SYSTEM TALIADAU MÂN DDIM YN BODOL                                                                                                             |
| 7. Talwyd cyflogau i gyflogwyr a lwfansau i aelodau yn unol â chymeradwyaethau a gofnodwyd, a chymhwyswyd gofynion TWE ac Yswiriant Gwladol yn briodol.                                          | ✓         |        |      |                  |                                                                                                                                               |
| 8. Roedd y cofrestrau asedau a buddsoddiadau yn gyflawn, yn gywir, ac yn cael eu cynnal yn briodol.                                                                                              | ✓         |        |      |                  |                                                                                                                                               |



|                                                                                                                                                                                                                                                                                                                                            | 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) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                            | Do        | Naddo* | Amh. | Heb ei gynnwys** |                                                                                                                                               |
| 9. Cafodd cysoniadau cyfrifon banc cyfnodol ac ar ddiwedd y flwyddyn eu cynnal yn briodol.                                                                                                                                                                                                                                                 | ✓         |        |      |                  |                                                                                                                                               |
| 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 drywydd archwilio digonol o gofnodion sylfaenol, a, lle y bo'n briodol, cafodd dyledwyr a chredydwyr eu cofnodi'n briodol. | ✓         |        |      |                  |                                                                                                                                               |
| 11. Cronfeydd ymddiriedolaeth (gan gynnwys ymddiriedolaethau elusenol). Mae'r Cyngor/Bwrdd/Pwyllgor wedi cyflawni ei gyfrifoldebau fel ymddiriedolwr.                                                                                                                                                                                      | ✓         |        |      |                  |                                                                                                                                               |

| 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) |
|                                                                                                                                                                                            | Do        | Naddo* | Amh. | Heb ei gynnwys** |                                                                                                                                               |
| 12.                                                                                                                                                                                        |           |        |      |                  |                                                                                                                                               |
| 13.                                                                                                                                                                                        |           |        |      |                  |                                                                                                                                               |
| 14.                                                                                                                                                                                        |           |        |      |                  |                                                                                                                                               |

\* Os atebwyd 'naddo', 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 manwl a'm hargymhellion yr wyf yn eu dwyn i sylw'r Cyngor/Bwrdd/Pwyllgor wedi'u cynnwys yn fy adroddiad manwl i'r Cyngor/Bwrdd/Pwyllgor dyddiedig \_\_\_\_\_.] \* Dileer os nad oes adroddiad wedi'i baratol.

#### Cadarnhau archwiliad mewnol

Rwyf/Rydym yn cadarnhau nad wyf i/ydym ni, fel archwilydd mewnol y Cyngor, wedi ymgymryd â swyddogaeth reoli na gweinyddol o fewn y corff (gan gynnwys paratoi'r cyfrifon) nac fel aelod o'r corff yn ystod y blynyddoedd ariannol 2018-19 a 2019-20. Cadarnhaf hefyd na fu unrhyw achos o wrthdaro buddiannau ynghylch fy mhenodiad.

|                                                        |                               |
|--------------------------------------------------------|-------------------------------|
| Enw'r unigolyn a gynhaliodd yr archwiliad mewnol:      | ELEANOR ELIZABETH ENID HUGHES |
| Llofnod yr unigolyn a gynhaliodd yr archwiliad mewnol: | <i>E. Hughes</i>              |
| Dyddiad:                                               | 14/06/2020                    |



## Nodiadau cyfarwyddyd ar gwblhau'r Ffurflen Flynyddol

1. Rhaid i chi gymhwyso arferion priodol wrth baratoi'r ffurflen flynyddol hon. Nodir yr arferion priodol yn y Canllaw i Ymarferwyr.
2. Gwnewch yn siŵr bod y Ffurflen Flynyddol wedi ei chwblhau'n llawn, h.y. dim blychau coch gwag. Ceisiwch osgoi gwneud unrhyw ddiwygiadau i'r ffurflen wedi'i chwblhau. Os na allwch osgoi hyn, rhowch linell drwy'r cofnodion anghywir, sicrhewch fod y diwygiadau wedi'u tynnu at sylw'r corff gyda llythrennau cyntaf eich enw wrth eu hymyl a'ch bod wedi rhoi esboniad i'r archwilydd allanol. **Peidiwch â defnyddio hylif cywiro.** Caiff ffurflenni blynyddol anghyflawn neu rai sy'n cynnwys diwygiadau heb eu cymeradwyo a/neu eu hesbonio neu hylif cywiro eu dychwelyd heb eu harchwilio a gall olygu costau ychwanegol. Gofynnwch i'ch archwilydd am gopi electronig o'r ffurflen os oes angen un.
3. Gofynnwch i ail berson, y Cadeirydd neu aelod efallai, adolygu eich Ffurflen Flynyddol er mwyn sicrhau ei bod yn gyflawn cyn anfon y ffurflen wreiddiol at yr archwilydd.
4. Gwnewch yn siŵr bod eich datganiadau cyfrifyddu yn gywir, bod y balans a gariwyd ymlaen o'r flwyddyn flaenorol (linell 7 o 2019) yn cyfateb i'r balans a ddygwyd ymlaen yn y flwyddyn gyfredol (linell 1 o 2020). Esboniwch unrhyw wahaniaethau rhwng ffigurau 2019 ar y ffurflen flynyddol hon a'r symiau a gofnodwyd yn ffurflen flynyddol y llynedd.
5. Rhowch esboniad llawn am unrhyw amrywiannau sylweddol yn y datganiadau ariannol. Peidiwch ag anfon copi o'ch cofnodion cyfrifyddu manwl yn lle'r esboniad hwn. Mae'r archwilydd allanol am wybod eich bod chi'n deall y rhesymau dros yr holl amrywiannau. Cofiwch gynnwys dadansoddiad manwl i ategu eich esboniad a byddwch yn benodol ynghylch gwerthoedd elfennau unigol sy'n gyfrifol am yr amrywiannau.
6. Sicrhewch fod y copi o'r cysoniad banc y byddwch yn ei anfon at eich archwilydd gyda'r copi o'r Ffurflen Flynyddol yn cynnwys eich **holl** gyfrifon banc a balansau ariannol. Os nad oes unrhyw eitemau cysoni, nodwch hyn a rhowch dystiolaeth o falansau'r banc. Os oes gan eich Cyngor unrhyw fuddsoddiadau byrdymor, nodwch eu gwerth ar y cysoniad banc. Dylai'r archwilydd allu gyfateb eich cysoniad banc i linell 9 yn y datganiadau cyfrifyddu. Ceir rhagor o gymorth ar gysoniadau banc yn y Canllaw i Ymarferwyr.
7. **Mae'n ofynnol i bob cyngor anfon gwybodaeth at yr archwilydd allanol, i ategu'r honiadau a wnaed yn y Datganiad Llywodraethu Blynyddol hyd yn oed os nad ydych chi wedi gwneud hynny yn flaenorol.** Bydd eich archwilydd yn dweud wrthy'ch pa wybodaeth y mae angen i chi ei darparu. Sicrhewch eich bod yn darllen yr hysbysiad archwilio yn ofalus er mwyn sicrhau eich bod yn cynnwys yr holl wybodaeth y mae'r archwilydd wedi gofyn amdani. Dylech anfon **copïau** o'r cofnodion gwreiddiol (a ardystiwyd gan y Clerc a'r Cadeirydd fel copïau cywir) at yr archwilydd allanol ac nid y dogfennau gwreiddiol eu hunain.
8. Peidiwch ag anfon unrhyw wybodaeth at yr archwilydd nad yw wedi gofyn yn benodol amdani. Nid yw hyn o fudd.
9. Os bydd yn rhaid i'r archwilydd adolygu gwybodaeth nas gofynnwyd amdani, gofyn eto am wybodaeth, neu os caiff gysoniad banc anghyflawn neu esboniad o amrywiannau neu os caiff ddogfennau gwreiddiol y mae'n rhaid eu dychwelyd, bydd yr archwilydd yn mynd i gostau ychwanegol y mae ganddo hawl i godi ffioedd ychwanegol amdanynt.
10. **Dylech ateb pob gohebiaeth â'r archwilydd allanol yn brydlon.** Bydd hyn yn eich helpu i gyflawni eich rhwymedigaethau statudol a bydd yn lleihau cost yr archwiliad.
11. **Noder, os byddwch yn cwblhau'r ffurflen electronig, rhaid i chi argraffu'r ffurflen er mwyn iddi gael ei hardystio gan y Swyddog Ariannol Cyfrifol a'i llofnodi gan y Cadeirydd cyn ei hanfon at yr archwilydd.**

| Rhestr wirio cwblhau - Bydd ateb 'Naddo' yn golygu nad ydych o bosibl wedi bodloni'r gofynion         |                                                                                                                                                                                                                               | Cwblhawyd? |       |
|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------|
| Cyflwyniad cyntaf i'r archwilydd allanol                                                              |                                                                                                                                                                                                                               | Do         | Naddo |
| <b>Cyfrifon</b>                                                                                       | A yw'r papurau i'w hanfon at yr archwilydd allanol yn cynnwys esboniad o amrywiadau sylweddol rhwng y llynedd ac eleni?                                                                                                       | ✓          |       |
|                                                                                                       | A yw'r cysoniad banc ar 31 Mawrth 2020 yn gyson â Llinell 9?                                                                                                                                                                  | ✓          |       |
| <b>Cymeradwyo</b>                                                                                     | A yw'r Swyddog Ariannol Cyfrifol wedi ardystio'r datganiadau cyfrifyddu a'r Datganiad Llywodraethu Blynyddol (Rheoliad 15 (1)) erbyn 30 Mehefin 2020 fan bellaf?                                                              | ✓          |       |
|                                                                                                       | A yw'r corff wedi cymeradwyo'r datganiadau cyfrifyddu cyn 30 Mehefin 2020 ac a yw Adran 3 wedi'i llofnodi a'r dyddiad wedi'i nodi gan yr unigolyn a oedd yn cadeirio'r cyfarfod pan roddwyd y gymeradwyaeth?                  | ✓          |       |
| <b>Pob adran</b>                                                                                      | A yw'r holl flychau pinc yn y datganiadau cyfrifyddu a'r Datganiad Blynyddol wedi eu llenwi ac esboniadau wedi'u rhoi pan fo angen?                                                                                           | ✓          |       |
|                                                                                                       | A yw'r holl wybodaeth y gofynnodd yr archwilydd allanol amdani wedi'i hanfon gyda'r Ffurflen Flynyddol hon? Cyfeirwch at eich hysbysiad o archwiliad ac unrhyw atodlenni ychwanegol a ddarparwyd gan eich archwilydd allanol. | ✓          |       |
| Os caiff y cyfrifon eu diwygio ar ôl derbyn adroddiad yr Archwilydd Cyffredinol ar faterion sy'n codi |                                                                                                                                                                                                                               | Do         | Naddo |
| <b>Cyfrifon</b>                                                                                       | A yw'r datganiadau cyfrifyddu sydd wedi eu diwygio wedi'u cymeradwyo ac Adran 3 wedi'i llofnodi eto a'r dyddiad wedi'i nodi eto fel tystiolaeth o gymeradwyaeth y Bwrdd i'r diwygiadau cyn eu hailgyflwyno i'r archwilydd?    |            |       |

# Community and Town Councils in Wales

## Annual Return for the Year Ended 31 March 2020

### LANGUAGE PREFERENCE

Please indicate how you would like us to communicate with you during the audit. Note that audit notices will be issued bilingually.

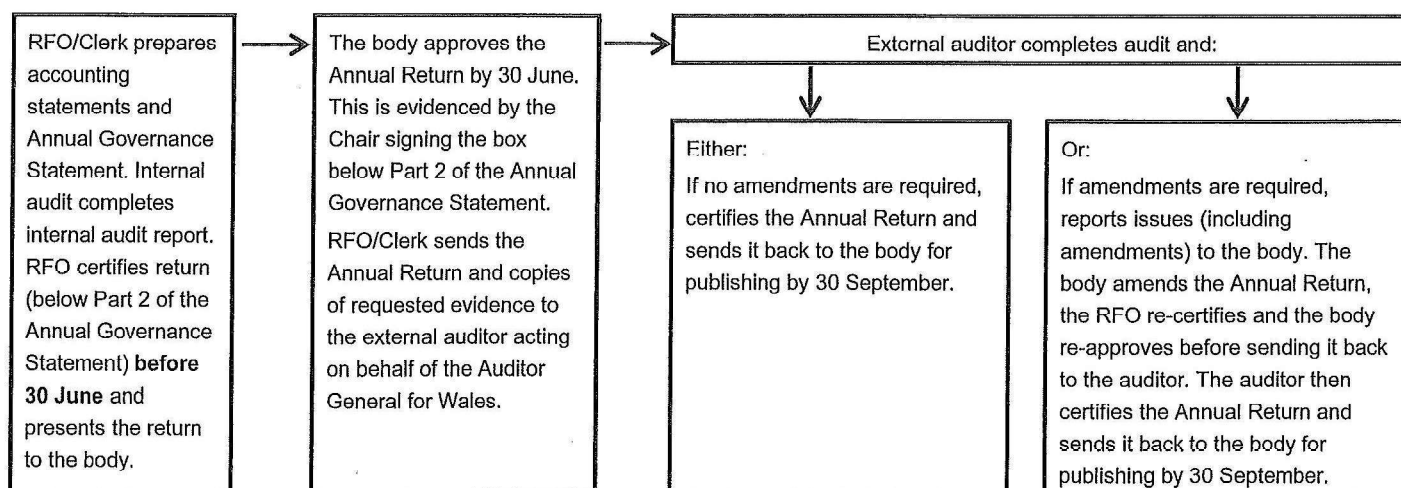
|         | Yes | No |       | Yes | No |             | Yes | No |
|---------|-----|----|-------|-----|----|-------------|-----|----|
| ENGLISH |     |    | WELSH |     |    | BILINGUALLY | ✓   |    |

### THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires community and town councils (and their joint committees) in Wales to make up their accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies i.e. those with annual income and expenditure below £2.5 million must prepare their accounts in accordance with proper practices.

For community and town councils and their joint committees, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication **Governance and accountability for local councils in Wales – A Practitioners' Guide** (the Practitioners' Guide). The Practitioners' Guide requires that they prepare their accounts in the form of an Annual Return. This Annual Return meets the requirements of the Practitioners' Guide.

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 pink including BOTH sections of the Annual Governance Statement.

### APPROVING THE ANNUAL RETURN

There are two boxes for certification and approval by the body. The second box is only required if the Annual Return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.

The council must approve the Annual Return BEFORE the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

The Auditor General for Wales' Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It MUST NOT be completed by the Clerk/RFO, the Chair or the internal auditor.

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

# Accounting statements 2019-20 for:

Name of body: CYNGOR CYMUNED YSTRAD FFLUR.

|  | Year ending       |                   | Notes and guidance for compilers |
|--|-------------------|-------------------|----------------------------------|
|  | 31 March 2019 (£) | 31 March 2020 (£) |                                  |

Please round all figures to nearest £.  
Do not leave any boxes blank and report £0 or nil balances.  
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             | 4,765 | 898<br>888+10 | 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  | 7,141 | 7,141         | Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.                                                                           |
| 3. (+) Total other receipts             | 221   | 805           | Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.                                                                    |
| 4. (-) Staff costs                      | 2,325 | 2,326         | 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             | 8,914 | 3,163         | 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         | 888   | 2,905         | 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           | NIL                  | NIL    | <b>Income and expenditure accounts only:</b> Enter the value of debts owed to the body and stock balances held at the year-end.                                                                             |
| 9. (+) Total cash and investments           | 888                  | 2,905  | <b>All accounts:</b> 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                           | NIL                  | NIL    | <b>Income and expenditure accounts only:</b> Enter the value of monies owed by the body (except borrowing) at the year-end.                                                                                 |
| 11. (=) Balances carried forward            | 888+10<br>unpaid 898 | 2,905  | <b>Total balances should equal line 7 above:</b> Enter the total of (8+9-10).                                                                                                                               |
| 12. Total fixed assets and long-term assets | 44,339<br>N/A        | 44,289 | The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.                                                                                             |
| 13. Total borrowing                         | NIL                  | NIL    | 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). |
|                                 | ✓   |    | N/A | ✓   |    | N/A |                                                                                                                                                                                |



## 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 2020, that:

|                                                                                                                                                                                                                                                                                                                 | Agreed? |     | 'YES' means that the Council/Board/Committee:                                                                                                                 | PG Ref   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
|                                                                                                                                                                                                                                                                                                                 | Yes     | No* |                                                                                                                                                               |          |
| 1. We have put in place arrangements for: <ul style="list-style-type: none"> <li>effective financial management during the year; and</li> <li>the preparation and approval of the accounting statements.</li> </ul>                                                                                             | ✓       |     | Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.                                      | 6, 12    |
| 2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.                                                                                                                                           | ✓       |     | 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. | ✓       |     | 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.                                                                                                                                             | ✓       |     | Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.                                            | 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.                                                                         | ✓       |     | 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.                                                                                                                | ✓       |     | 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.                                | ✓       |     | 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.                                                                                                                                                                                                 | ✓       |     | 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: <ul style="list-style-type: none"> <li>discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.</li> </ul>                                       | ✓       | N/A | Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.                                                           | 3, 6     |

\* 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/Committee:                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                             | Yes     | No* | N/A |                                                                                                                                                                                                                                                                              |
| 1. We have prepared and approved minutes for all meetings held by the Council (including its committees) that accurately record the business transacted and the decisions made by the Council or committee. | ✓       |     |     | Has kept and approved minutes in accordance with Schedule 12, Paragraph 41 of the Local Government Act 1972.                                                                                                                                                                 |
| 2. We have ensured that the Council's minutes (including those of its committees) are available for public inspection and have been published electronically.                                               | ✓       |     |     | Has made arrangements for the minutes to be available for public inspection in accordance with section 228 of the Local Government Act 1972 and has published the minutes on its website in accordance with section 55 of the Local Government (Democracy) (Wales) Act 2013. |

\* 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 2020.

RFO signature: *M E Thomas*

Name: *Mair Eleri Thomas*

Date: *19/6/2020 (June)*  
*MET*

#### 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:

Minute ref: *8/2020-21.*

Chair signature: *A.N.B. Jones*

Name: *Argharad Non, Benkes Jones*

Date: *19/6/2020.*  
*MET (June).*

**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 2020.

RFO signature:

Name:

Date:

#### 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:

Minute ref:

Chair signature:

Name:

Date:



## 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 2020 of:

### Ystrad Fflur 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.

### Certification by the RFO after the Annual governance statement and Accounting statements have been signed and approved

Regulation 15(1) of the Accounts and Audit Regulations (Wales) 2014 stipulates that the Responsible Financial Officer must sign and date the Accounting statements to certify that it presents fairly the financial position of the authority and its income and expenditure, or properly presents receipts and payments as the case may be. Regulation (2) stipulates that when the Responsible Financial Officer has complied with paragraph (1) the authority must, in the following order: (a) consider the statement of accounts by the members meeting as a whole; (b) approve the statement of accounts by resolution; and (c) ensure the statement of accounts is signed and dated by the person presiding at the meeting at which that approval is given.

The Responsible Financial Officer must, therefore, certify the Accounting statements before the authority considers, approves, and signs them. The Responsible Financial Officer for the Council has certified the Accounting statements on 19 June 2020, after the Council approved them on 18 June 2020. In future, the Council should ensure that the Responsible Financial Officer certifies the Accounting statements **before** the authority considers, approves, and signs them in accordance with Regulation 15. The correct answer to the Annual Governance Statement, Assertion 1 is 'No'.

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 20 November 2020.

## 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.

### Internal Auditor's Report

The Internal Auditor's report sent to the External Auditors was not factually correct. The Internal Auditor answered 'No' to test 6. The correct response is 'N/A', as the Council do not operate with petty cash. The Council should ensure that the Internal Auditor's report is reviewed before sending the document to the External Auditors. The Council should minute this process. If there are any errors in the report it should either be amended, or the Council should provide an explanation for the error.

### Internal Auditor Engagement Letter

We note that the Council has received an engagement letter from the Internal Auditor. However, the engagement letter is dated after the completion of the Internal Audit. In future years, we recommend the Council receive an engagement letter which states the responsibilities of the Internal Auditor and is dated before the Internal Audit takes place.

### Unpresented cheques

We note that an unpresented cheque of £10 from 2018/19 was written off this year and added to Box 1, Balance brought forward. This is incorrect. The unpresented cheque should be omitted from Box 6. The Council should amend the figures as follows. **2018/19** Box 11, Balance carried forward: **£888** **2019/20** Box 1, Balance brought forward: **£888** Box 6, Total other payments: **£3,603**. The Council should restate the 2020 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2020 column.

External auditor's name: Grant Thornton UK LLP, 6th Floor, 3 Callaghan Square, Cardiff, CF10 5BT

External auditor's signature: *Grant Thornton UK LLP*

Date: 20 November 2020

\* For and on behalf of the Auditor General for Wales



## Annual internal audit report to:

Name of body:

CYNGOR CYMUNED YSTRAD FFLUR.

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 2020.

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.                                                                                                            | ✓       |     |     |               |                                                                                                                                |
| 2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.                                          | ✓       |     |     |               |                                                                                                                                |
| 3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.                                                       | ✓       |     |     |               |                                                                                                                                |
| 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. | ✓       |     |     |               |                                                                                                                                |
| 5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.                                         | ✓       |     |     |               |                                                                                                                                |
| 6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.                                                               |         | ✓   |     |               | no petty cash arrangement in force                                                                                             |
| 7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.                                  | ✓       |     |     |               |                                                                                                                                |
| 8. Asset and investment registers were complete, accurate, and properly maintained.                                                                                                     | ✓       |     |     |               |                                                                                                                                |

|                                                                                                                                                                                                                                                                                                                    | 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.                                                                                                                                                                                                                                   | ✓       |     |     |               |                                                                                                                                |
| 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. | ✓       |     |     |               |                                                                                                                                |
| 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. |         |     |     |               |                                                                                                                                |

NONE - ALL COVERED BY  
COUNCIL'S RISK ASSESSMENT

\* 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/we confirm that as the Council's internal auditor, I/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 2018-19 and 2019-20. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: ELEANOR ELIZABETH ENID HUGHES

Signature of person who carried out the internal audit: *Eleanor Hughes*

Date: 14 / 06 / 2020

## Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this Annual Return. Proper practices are set out in the Practitioners' Guide.
2. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs. Ask your auditor for an electronic copy of the form if required.
3. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2019) equals the balance brought forward in the current year (line 1 of 2020). Explain any differences between the 2019 figures on this Annual Return and the amounts recorded in last year's Annual Return.
5. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliations is available in the Practitioners' Guide.
7. **Every council must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
10. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
11. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

| Completion checklist – 'No' answers mean that you may not have met requirements          |                                                                                                                                                                                                      | Done? |    |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----|
| Initial submission to the external auditor                                               |                                                                                                                                                                                                      | Yes   | No |
| Accounts                                                                                 | Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?                                                                       | ✓     |    |
|                                                                                          | Does the bank reconciliation as at 31 March 2020 agree to Line 9?                                                                                                                                    | ✓     |    |
| Approval                                                                                 | Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2020?                                                                      | ✓     |    |
|                                                                                          | Has the body approved the accounting statements before 30 June 2020 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?                      | ✓     |    |
| All sections                                                                             | Have all pink boxes in the accounting statements and Annual Governance Statement been completed and explanations provided where needed?                                                              | ✓     |    |
|                                                                                          | Has all the information requested by the external auditor been sent with this Annual Return?<br>Please refer to your notice of audit and any additional schedules provided by your external auditor. | ✓     |    |
| If accounts are amended after receipt of the Auditor General's report on matters arising |                                                                                                                                                                                                      | Yes   | No |
| Accounts                                                                                 | Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Board's approval of the amendments before re-submission to the auditor?                 |       |    |