

Yn ôl i'r hanfodion: Sut mae papurau gwaith da yn edrych

2 & 4 Rhagfyr 2025

Beth fydd y sesiwn hon yn ei gynnwys



Pwysigrwydd
papurau gwaith da

Peryglon cyffredin

Sut olwg sydd ar
bapurau gwaith da

Tystiolaeth archwilio
dda

Gweithio gyda'n
gilydd i greu proses
archwilio fwy
effeithlon ac
effeithiol

Pwysigrwydd papurau gwaith da



- Bydd papurau gwaith amserol o ansawdd da a ddarperir ochr yn ochr â'r datganiadau ariannol drafft yn helpu o ran:
 - lleihau'r tebygolrwydd o wallau yn y cyfrifon;
 - cynyddu hyder mewn cofnodion sylfaenol;
 - gwneud adolygu ansawdd effeithiol yn haws; a
 - gwella effeithlonrwydd archwilio a lleihau nifer yr ymholiadau archwilio.
- Dylai papurau gwaith gadarnhau'r ffigurau a'r datgeliadau yn y cyfrifon i'r cyfrifylfr a'r dystiolaeth ategol

Peryglon Cyffredin



- Papurau gwaith cefnogol nad ydynt yn cytuno â'r datganiad o'r cyfrifon

Detholiad o'r datganiad o'r cyfrifon

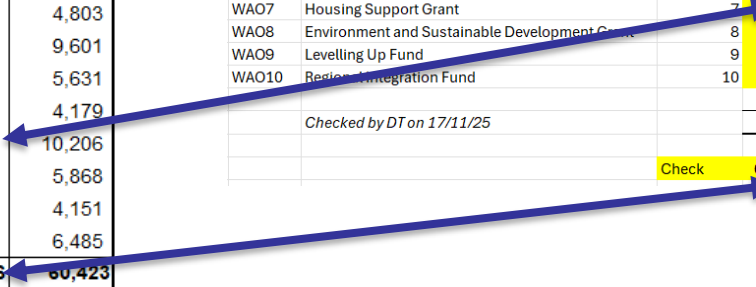
Papur Gwaith

Note 23 - Grants & Contributions

The authority has recognised the following grants & contributions in the Comprehensive Income & expenditure Statement:

	2024/25	2023/24
	£'000	£'000
Education Improvement Grant	5,095	5,582
Pupil Development Grant	1,769	3,919
Local Authority Education Grant	3,538	4,803
Children and Communities Grant	13,134	9,601
Concessionary Fares Grant	5,194	5,631
Housing Benefit Subsidy	2,290	4,179
Housing Support Grant	14,344	10,206
Environment and Sustainable Development Grant	5,668	5,868
Levelling Up Fund	2,233	4,151
Regional Integration Fund	6,901	6,485
Total	60,166	60,423

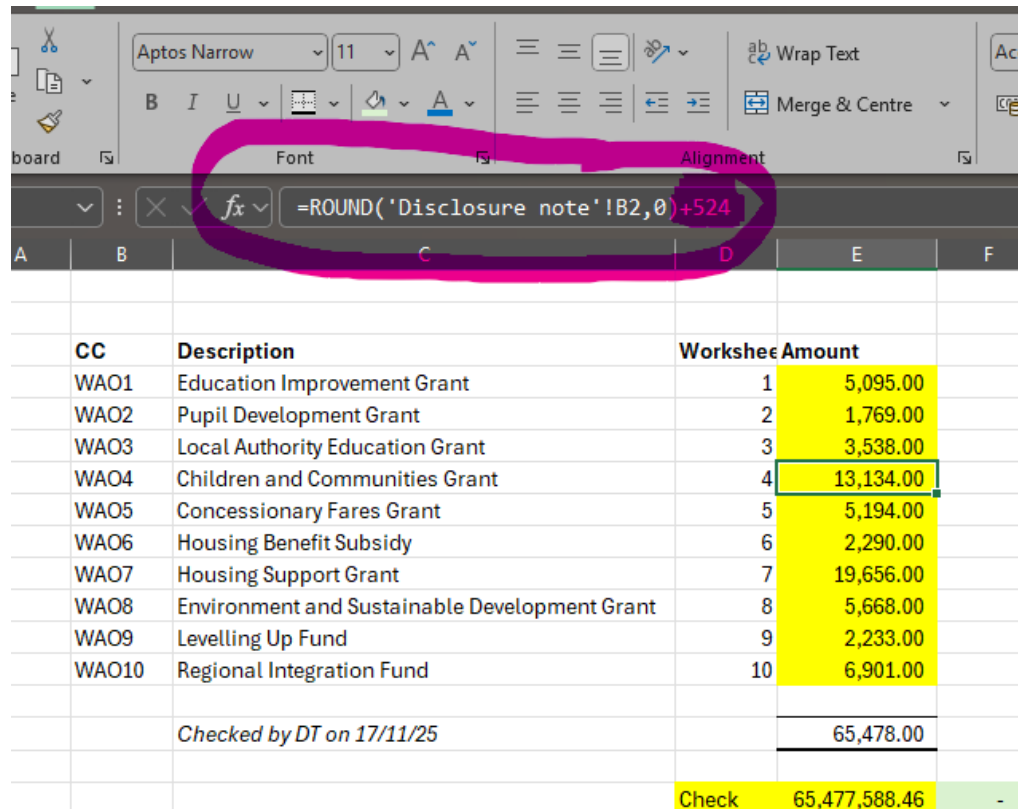
CC	Description	Worksheet Backing	Amount
WAO1	Education Improvement Grant	1	5,095.00
WAO2	Pupil Development Grant	2	1,769.00
WAO3	Local Authority Education Grant	3	3,538.00
WAO4	Children and Communities Grant	4	13,134.00
WAO5	Concessionary Fares Grant	5	5,194.00
WAO6	Housing Benefit Subsidy	6	2,290.00
WAO7	Housing Support Grant	7	19,656.00
WAO8	Environment and Sustainable Development Grant	8	5,668.00
WAO9	Levelling Up Fund	9	2,233.00
WAO10	Regional Integration Fund	10	6,901.00
	Checked by DT on 17/11/25		65,478.00
		Check	65,477,588.46



Peryglon Cyffredin



- Ffigurau wedi'u mantoli wedi'u cynnwys mewn fformiwlâu heb esboniad na rhesymeg



The screenshot shows an Excel spreadsheet with a formula bar at the top. The formula bar contains the formula `=ROUND('Disclosure note'!B2,0)+524`, which is highlighted with a red circle. Below the formula bar, the spreadsheet displays a table with columns for 'CC', 'Description', 'Worksheet', and 'Amount'. The table lists various grants and their amounts, with the total amount calculated as 65,478.00. The formula bar also shows a red circle around the formula, indicating a potential issue with the formula's structure or references.

CC	Description	Worksheet	Amount
WAO1	Education Improvement Grant	1	5,095.00
WAO2	Pupil Development Grant	2	1,769.00
WAO3	Local Authority Education Grant	3	3,538.00
WAO4	Children and Communities Grant	4	13,134.00
WAO5	Concessionary Fares Grant	5	5,194.00
WAO6	Housing Benefit Subsidy	6	2,290.00
WAO7	Housing Support Grant	7	19,656.00
WAO8	Environment and Sustainable Development Grant	8	5,668.00
WAO9	Levelling Up Fund	9	2,233.00
WAO10	Regional Integration Fund	10	6,901.00
	Checked by DT on 17/11/25		65,478.00
	Check		65,477,588.46



Fformiwlâu yn codi celloedd anghywir

A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Delivery Date	Cost Code	Account Code	Job Code	Order Description	Supplier Number	Supplier Name	Commitment Type	Original Order Value	Order Outstanding	Accruals	Commitments	
	27/03/2024	WAO101	29133	JOB0015	Order for equipment	A848572	Alpha Ltd	Accruals	137,059.11	41,571.25	41,571.25		
	23/09/2024	WAO107	28200	JOB0002	Order for services	A782428	Gamma Solutions	Accruals	235,628.13	145,122.08	145,122.08		
	16/03/2022	WAO119	28805	JOB0009	Order for consulting	A693950	Delta Services	Cashflow	64,382.46	44,513.77		44,513.77	
	06/02/2022	WAO118	26079	JOB0008	Order for materials	A697260	Beta Corp	Cashflow	148,147.30	19,925.82		19,925.82	
	27/10/2023	WAO105	26541	JOB0007	Order for materials	A776696	Alpha Ltd	Accruals	87,704.28	33,237.27	33,237.27		
	19/02/2024	WAO119	26374	JOB0006	Order for services	A504935	Gamma Solutions	Cashflow	99,877.71	43,746.23		43,746.23	
	30/06/2023	WAO105	22444	JOB0015	Order for consulting	A829936	Gamma Solutions	Cashflow	152,158.09	122,168.05		122,168.05	
	27/01/2022	WAO101	31875	JOB0018	Order for services	A447919	Delta Services	Accruals	73,455.83	56,443.94	56,443.94		
	21/03/2024	WAO108	26079	JOB0011	Order for materials	A163461	Gamma Solutions	Accruals	233,482.61	123,575.41	123,575.41		
	18/02/2023	WAO110	24220	JOB0007	Order for materials	A312313	Alpha Ltd	Accruals	53,386.88	30,824.76	30,824.76		
	05/12/2022	WAO101	24717	JOB0008	Order for consulting	A715382	Alpha Ltd	Accruals	152,310.84	45,411.14	45,411.14		
	23/02/2022	WAO102	28200	JOB0004	Order for materials	A565077	Gamma Solutions	Accruals	210,165.98	48,199.11	48,199.11		
	25/07/2024	WAO105	28805	JOB0005	Order for consulting	A758776	Gamma Solutions	Accruals	150,262.48	61,216.66	61,216.66		
	03/05/2022	WAO100	29150	JOB0005	Order for equipment	A867543	Alpha Ltd	Accruals	6,824.34	737.69	737.69		
	26/01/2023	WAO100	26541	JOB0008	Order for consulting	A451278	Alpha Ltd	Accruals	130,256.39	50,412.69	50,412.69		
									1,935,102.43	867,105.87	636,752.00	230,353.87	
					Sum of col K & L	1,503,857.87							
					Sum of Col L & M	867,105.87							

Camddatganiad yn deillio o wallau mewn fformiwlâ yn y daenlen
Cyfanswm yn ôl y nodyn yw £1,503k. Dylai hyn fod yn £867k.

Tasg: Nodweddion papurau gwaith o ansawdd uchel



Beth yw nodweddion allweddol papurau gwaith effeithiol o ansawdd uchel?

- 5 munud i drafod
- 'Arweinydd bwrdd' Archwilio Cymru i gymryd nodiadau



Pa olwg sydd ar bapur gwaith da?



- Templed safonol yw'r arfer gorau:
 - llwybr clir o'r cyfrifon i'r cyfriflyfr a thystiolaeth ategol;
 - dechrau gyda'r ffigur yn y cyfrifon a'r cyfriflyfr (wedi'i gysoni lle bo angen);
 - esboniad o unrhyw wahaniaethau cysoni;
 - dim ffigurau 'wedi'u teipio'n uniongyrchol' neu ffigurau wedi'u mantoli wedi'u cynnwys;
 - dylid dileu manylion diangen o'r dadansoddiad e.e. dyddlyfrau gwrthdroi a chyfrifon cyferbyniol (lle bo'n bosibl).
- Esboniad naratif o ble mae'r ffigurau'n dod a sut maen nhw wedi'u cyfrifo

Gofynnwch i chi'ch hun: a allai rhywun arall ddilyn y papur gwaith hwn, heb gyd-destun na dealltwriaeth arall?

Papurau Gwaith - Enghraifft o Bapur Gwaith Da



Debtors Creditors Working Paper Example - Saved

File Home Insert Page Layout Formulas Data Review View Automate Help Acrobat

Clipboard Font Alignment

C5: =ROUND('TB Str 05'!AF207/1000,0)

	A	B	C	D	E	F	G	H
1	Short Term Debtors							
2								
3								
4		2022-23						2023-24
5		£'000						£'000
6		8,814	Trade Receivables					9,236
7		2,934	Prepayments					3,047
8		49,244	Other Receivables					42,472
9		1,175	XXX Other Balance					
10		62,167	Balance as at 31 March					54,755

1 The Council collects NNDR payments on behalf of Welsh Government. As at the 31 March 2024, the Council had paid over more cash than it collected, this excess was included in the Balance Sheet as a debtor of £2.207 million. The equivalent for 2022-23 was a debtor of £2.280 million.

- Papur gwaith sy'n ailadrodd y nodyn datganiad o gyfrifon
- Llwybr clir o'r nodyn i'r cyfriflyfr
- O hyn gallwn ddewis mantolen i'w hymchwilio'n ddyfnach a dewis trafodiad i'w brofi'n sylweddol

Debtors Creditors Working Paper Example - Saved

File Home Insert Page Layout Formulas Data Review View Automate Help Acrobat

Clipboard Font Alignment Number

K214: =ROUND('TB Str 05'!AF207/1000,0)

XX Council				Report run on 21/06/24			
Trail Balance				Run for Period 12 - 2023/2024			
As of March 31, 2024							
BS	Description	Cost Centre	Description	Trade Receivables	Prepayments	Other receivable amounts	TOTAL
86	BS010	SHORT TERM CREDITOR X255	CHEF EXEC RESERVE CREDITORS	-	-	-	-
87	BS010	SHORT TERM CREDITOR X261	CASH BONDS - ROAD AGREEMENTS	-	-	-	-
88	BS010	SHORT TERM CREDITOR X266	YOUTH CLUB PRIVATE FUNDS	-	-	-	-
89	BS010	SHORT TERM CREDITOR X267	CYNFFIG YOUTH CLUB FUNDS	-	1,761.80	-	1,761.80
90	BS010	SHORT TERM CREDITOR X268	YOUTH CLUB FUNDS	-	366.65	-	366.65
91	BS010	SHORT TERM CREDITOR X269	YOUTH CLUB FUNDS	-	-	-	-
92	BS010	SHORT TERM CREDITOR X319	INCOME IN ADV SOCIAL SERV & WB	-	-	-	-
93	BS010	SHORT TERM CREDITOR X584	CLAW	-	-	-	-
94	BS010	SHORT TERM CREDITOR X601	DUP CHEQUES A/C-S & W	-	1,873.12	-	1,873.12
95	BS010	SHORT TERM CREDITOR X602	S & W OVERPAYMENT RECOVERY	-	13,410.83	-	13,410.83
96	BS010	SHORT TERM CREDITOR X610	SHORT TERM COMPEN ABSENCES ACC	-	-	-	-
97	BS010	SHORT TERM CREDITOR X618	UNIDENTIFIED RECEIPTS A/C	-	-	-	-
98	BS010	SHORT TERM CREDITOR X742	CREDITORS' CASH CONTROL	-	-	-	-
99	BS010	SHORT TERM CREDITOR X744	PAYROLL CONTROL A/C	-	-	-	-
00	BS010	SHORT TERM CREDITOR X751	CAPITAL GRANTS CREDITORS	-	-	-	-
01	BS010	SHORT TERM CREDITOR X753	REVENUE CONTRIB TO CAPITAL	-	-	-	-
02	BS010	SHORT TERM CREDITOR X758	WVSR A GRANT	-	-	-	-
03	HLDG	MISC HOLDING A/C'S W029	NNDR CONTROL ACCOUNT	-	-	197,214.12	197,214.12
04			Total PMF - ALL WALES CONSORTIUM				
05							
06							
07			Total	9,235,562.09	3,047,485.43	42,472,402.86	54,755,450.38
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Balances for SOA

Tystiolaeth archwilio dda



- Mae printiau cyfriflyfrau ar eu pen eu hunain yn annigonol – dyma'r man cychwyn a dylai fod yn rhan o'r papurau gwaith (yn hytrach na rhan o'r dystiolaeth)
- Mae angen tystiolaeth 'trydydd parti' lle bynnag y bo'n bosibl, ni ellir dibynnu ar ddogfennau a gynhyrchir yn fewnol yn unig
- Lle nad yw'n amlwg, dylai esboniadau ategol gyd-fynd â thystiolaeth i leihau ymholiadau archwilio eraill
- Os nad ydych yn siŵr beth i'w ddarparu... Gofynnwch i'ch archwilydd!

Enghreifftiau o dystiolaeth archwilio



Maes cyfrifon	Tystiolaeth
Gwariant	Anfonebau, gohebiaeth 3ydd parti
Incwm	Llythyrau Dyfarniad Grant, Taliadau, Anfonebau Amrywiol
Y gyflogres	Slipiau cyflog, dogfennau AD, Taflenni amser
Eiddo, Offer a Chyfarpar	Tystysgrifau Prisio, Anfonebau, Adolygiadau nam
Partïon cysylltiedig	Datganiadau Buddiannau Blynyddol
IAS19	Adroddiadau Actiwari
Buddsoddiadau	Tystysgrifau Buddsoddi, Hysbysiad Talu
Benthyciadau	Cytundebau Benthyciadau

Beth fydddech chi'n disgwyl fyddai'n dystiolaeth dda ar gyfer y meysydd cyfrifon canlynol?

- 5 munud i drafod



- Ymgysylltu cynnar ac aml:
 - trafodaethau cynnar am eitemau newydd neu anarferol
 - Cyfarfodydd wythnosol strwythuredig yn ystod yr archwiliad i adolygu materion, ymholiadau a chynnydd yr archwilio
- Swyddog penodol ar gyfer pob maes cyfrif:
 - Yn cymryd perchnogaeth dros ymholiadau ar gyfer y maes hwnnw
 - Mynd ar drywydd ceisiadau mewnol rhwng adrannau lle bo angen



- Inflo i'w ddefnyddio ar gyfer cyflawniadau ac ymholiadau:
 - set gyflawn o bapurau gwaith wedi'i darparu ochr yn ochr â chyfrifon drafft
 - tystiolaeth briodol yn cael ei huwchlwytho i Inflo cyn gynted a'i bod ar gael
 - Os nad ydych yn siŵr, gofynnwch i'ch archwilydd pa dystiolaeth fyddai'n briodol
- Cytuno ar brotocol ar gyfer ymateb i ymholiadau archwilio, er enghraifft:
 - cyfnod cyflawni o 3 diwrnod gwaith o ran ymholiadau archwilio
 - uwchgyfeirio ar ôl 5 diwrnod gwaith i uwch swyddog



Trafodwch y canlynol ar eich byrddau:

1. Rhannwch enghreifftiau o arfer da ym mhapurau gwaith eich sefydliad.
2. Rhannwch enghreifftiau o gydweithredu effeithiol gyda'ch archwilydd.
3. Ydych chi'n gweld unrhyw rwystrau eraill i gydweithio yn effeithiol? Os felly, sut allwn ni weithio gyda'n gilydd i liniaru'r rhwystrau hyn i wella effeithlonrwydd ac effeithiolrwydd y broses archwilio?



Unrhyw gwestiynau?