

# St Austell Town Council



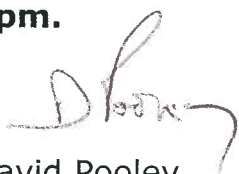
## Finance and General Purposes Committee

### To: All Members of the Finance and General Purposes Committee

(Councillors: Brown, Bull, Clemo, French, George, Lanxon, Nott, Pearce, Rowse and Young).

Dear Councillor

You are summoned to attend a **Meeting of the Finance and General Purposes Committee** to be held in **Council Chamber, St Austell Information Centre (Cornwall Council Offices), Penwinnick Road, St Austell, Cornwall, PL25 5DR** on **Monday 3<sup>rd</sup> October 2022 at 6pm.**



David Pooley  
**Town Clerk**

27<sup>th</sup> September 2022

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### AGENDA

- 1. Apologies for absence**
- 2. Declarations of Interest**

(Purpose: To receive declarations of disclosable pecuniary and other non-registerable interests in respect of items on this agenda).

This meeting has been advertised as a public meeting and as such could be filmed or recorded by broadcasters, the media or members of the public.

Please be aware that whilst every effort is taken to ensure that members of the public are not filmed, we cannot guarantee this, especially if you are speaking or taking an active role.

### **3. Dispensations**

(Purpose: To receive requests for dispensations under the Code of Conduct).

### **4. Minutes of meeting held on the 27<sup>th</sup> June 2022**

**Pages  
1 - 6**

(Purpose: To agree that the minutes of the above meeting be signed as a correct record). (Attached).

### **5. Matters to Note**

A verbal update from the Town Clerk on the actions taken since the last meeting. Note: No decision may be made under this agenda item.

### **6. Public participation (15 minutes maximum)**

The Chairman will invite members of the public to address the meeting in relation to the business to be carried out at the meeting.

15 minutes will be allocated for public participation (this can be extended at the Chairman's discretion). Each person addressing the Council will be allocated a maximum of two minutes.

### **7. Scheme of Members' Allowances**

**Pages  
7 - 8**

(Purpose: To consider the response from Cornwall Council's Monitoring Officer). (Correspondence attached).

### **8. St Austell BID**

(Purpose: To consider a request from St Austell BID to make Priory Car Park free on the 26<sup>th</sup> November 2022, 3<sup>rd</sup> December 2022, 10<sup>th</sup> December 2022 and 17<sup>th</sup> December 2022 to coincide with the Christmas light switch on and town centre Christmas events).

### **9. Budget process 2023/24**

**Pages  
9 - 10**

(Purpose: To agree a timetable for developing the Town Council's budget for the 2023/24 financial year) (Report attached).

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- 10. Budget Monitoring Report** **Pages 11 - 16**  
(Purpose: To review the Town Council's budget monitoring report for the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> August 2022). (Report attached).
- 11. External Audit report** **Pages 17 - 24**  
(Purpose: To note the completion of the external audit for 2021/22 and receive the audit report). (Attached).
- 12. Members Internal Audit** **Pages 25 - 32**  
(Purpose: To note the report of the inspection undertaken by the Chair and Vice Chair recently). (Attached).
- 13. Car Park Fees**  
(Purpose: To consider setting up a Working Group to review the car park charges). (Verbal report).
- 14. St Austell Library** **Pages 33 - 34**  
(Purpose: To provide Members with an update on the operational activities of St Austell Library). (Correspondence attached).
- 15. To consider excluding the press and public.**  
*Under Section 1 (2) of the Public Bodies (Admission to Meetings) Act 1960, it is proposed that, because of the confidential nature of the business to be transacted, the public and press be excluded from the meeting for the business specified for the following item:*  
  
Item 16 is confidential because it contains sensitive commercial information.
- 16. Safety Surfacing – The Meadows** **Pages 35 - 36**  
(Purpose: To approve remedial works to the safety surfacing in the play area at the Meadows). (Report attached).
- 17. Dates of Next Meetings**  
(Purpose: To note the date of next meeting – 7<sup>th</sup> November 2022).

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**MINUTES of a MEETING of the FINANCE AND GENERAL PURPOSES COMMITTEE held on MONDAY 27<sup>th</sup> JUNE 2022 in the Council Chamber, 39 Penwinnick Road, St Austell, PL25 5DR (Cornwall Council Offices) at 6pm.**

**Present:** Councillors: Brown, Clemo, French, George, Lanxon, Nott, Pearce and Rowse.

**In attendance:** Sara Gwilliams (Deputy Town Clerk), Steve Skinner (Operations Manager).

**Also present:** Councillor Pears.

**F/22/01) Election of Chair**

It was **RESOLVED** that Councillor French be elected as Chair of the Finance and General Purposes Committee for the 2022/23 civic year.

**F/22/02) Election of Vice-Chair**

It was **RESOLVED** that Councillor Pearce be elected as Vice-Chair of the Finance and General Purposes Committee for the 2022/23 civic year.

**F/22/03) Apologies for absence**

Apologies of absence were received from Councillors: Bull and Young.

**F/22/04) Declarations of Interest**

Councillor French declared an interest in agenda item 9 (security personnel) by virtue of being a BID director.

**F/22/05) Dispensations**

None.

*\*\*Councillor Brown arrived at the meeting\*\**

**F/22/06) Minutes of meeting held on 4<sup>th</sup> April 2022**

It was **RESOLVED** that the minutes of the meeting held on the 4<sup>th</sup> April 2022 be approved and signed as a correct record.

**F/22/07) Matters to Note**

The Deputy Town Clerk advised that she would chase Simon Mould about attending a Council meeting to update Members on the Localism Service. An expression of interest for CIL funding for Bethel Park has been submitted to Cornwall Council and a grant request will be submitted to Cornwall Council over the coming weeks for a bus shelter on Holmbush Road.

**F/22/08) Public participation**

Mr Dale Lovatt and Inspector Ian Joliffe advised that they were present to speak under agenda item 9 (Security Personnel).

## **F/22/09) Security Personnel**

*\*\*Councillor French expressed his support for the request, reiterated his interest and left the meeting\*\**

*\*\*Councillor Pearce, Deputy Chair assumed the Chair\*\**

Mr Lovatt advised that he is Chair of St Austell BID and provided some background information on the work of the security guards. He advised that the BID and St Austell Town Council currently pay for 2 security guards (25 hours per week each) and that their patrolling hours vary from week to week and include one day at the weekend. Mr Lovatt advised that their presence in the town has been very well received and as well as tackling town centre ASB issues they provide a welfare and advice service for the public. He stressed that they are a proactive service and try to engage with the vulnerable at an early stage to prevent complex needs escalating into serious issues or bad behaviour. He advised that the BID have committed £17,000 towards the costs of continuing the security guards and asked Members if they would consider match funding that amount.

Inspector Joliffe expressed his appreciation for the work of the security guards and praised their visibility in the town centre, their work and knowledge of people with complex needs and the support available to them and the intelligence that they provide to the Police. He stressed that if the security guards were not there, an extra strain would be put on the Police and Ambulance Services. Inspector Joliffe advised that ASB is down 31% on the previous 12 months which he felt is due to a combination of proactive policing, Covid constraints in 2021, the difficulties in reporting and the support that the security staff provide. He concluded with his support for the security staff and the additional benefits that they bring.

During discussion, Members raised the following:

- The excellent CCTV monitoring in the town centre compared to many other Cornish towns;
- The need to continue to have security patrols in other areas of the town;
- The value for money that the security patrols provide;
- The impressive figures on reduction of ASB across the town;
- The positive image that the security guards provide for the town.

The Deputy Clerk advised that the Town Council currently has £10,000 built into the budget and that the additional £7,000 requested can be found from contingencies. She added that the security guards currently patrol other areas of the town and that they would continue to do so.

It was **RESOLVED** that an additional grant of £7,000 be provided to St Austell BID for the 2022/23 financial year on the condition that security patrols are still carried out regularly in other parts of the town.

*\*\*Councillor French returned to the meeting and re-assumed the Chair\*\**

## **F/22/10) Landrew Road Community Garden**

The Deputy Clerk advised that approximately 2 years ago the Town Council agreed that the Landrew Road allotments could be turned into a community garden.

Edible St Austell undertook to do this work and the project has been extremely successful with a core team of approximately 10 members of the community helping with the garden. Edible St Austell has recently become a CIC and they have asked if they can lease the site from the Town Council and the Town Clerk has drafted a Heads of Terms to guide a formal lease being drawn up in consultation with Duana Pearson. She added that in order for the community garden to remain sustainable, grants will need to be obtained to help continue with the improvements and having CIC status will enable Edible St Austell to bid for grant funding.

The Deputy Town Clerk advised that it would be reasonable for the Town Council to bear the cost of drafting the lease.

It was **RESOLVED** that the Town Council should enter into a lease with Edible St Austell CIC for the Landrew Road Community Garden on the terms outlined in the Heads of Terms.

### **F/22/11) CCTV – upgrade of recording unit**

The Deputy Town Clerk advised that Newquay Town Council has been approached by the maintenance contractor about the need to upgrade the recording units for Newquay and St Austell as they are coming to the end of their life. She added that the cameras were upgraded from analogue to digital a few years ago and that it would be prudent to ensure that the recording software remains fit for purpose. A price of replacing the St Austell recording unit has been quoted in the sum of £5,605.90 which could be found from within budget and a small sum from contingency.

During discussion concern was expressed with regard to the price quoted but Members felt that the upgrade should be authorised to enable the excellent CCTV service to continue.

It was **RESOLVED** that the St Austell CCTV recording unit should be upgraded to the standard recommended by the maintenance contractor.

*\*\*Councillor Rowse left the meeting during the next item\*\**

### **F/22/12) Scheme of Members' Allowances**

The Deputy Town Clerk advised that the Town Clerk has been approached by a few Members and the Staffing Committee to review the Scheme of Members' Allowances particularly with regard to the feasibility of making provision for a Mayor's allowance, a Members' allowance, IT equipment and a car park pass for Priory Car Park for all Members. She advised that there is no provision within the regulations to pay a higher allowance to a Deputy Mayor or Chair of a Committee and that the Town Council does not have to follow the recommendations of the remuneration panel. She added that any allowance paid to a Member, unless a direct reimbursement of expenses, is likely to be subject to Tax and National Insurance.

Councillor French circulated a paper which suggested an inflationary increase on the independent remuneration panel summary recommendations in 2004.

During discussion Members raised the following issues/concerns:

- The need to keep the cost of processing any expenses or allowances to Members to a minimum;



- The expenses incurred in being a Mayor/Councillor to carry out duties;
- The need to attract younger Councillors;
- The potential for all Councillors to have a car park pass for Priory Car Park for use when on Council business;
- The rate of payment of Council business mileage to staff;
- The custom and practice of the Mayor paying for alcohol at civic events
- The need for suitable budget provision for interpretation.

A variety of views were expressed with regard to the payment of an annual allowance for Members and the Deputy Clerk suggested that a Working Group should be set up to produce a formal recommendation to a future Council meeting. There was general agreement that all Members should be issued with a car parking pass for Priory Car Park and be provided with IT equipment if they wished.

It was **RECOMMENDED** that:

- All Members be offered a Car Parking Pass for Priory Car Park for use when on Town Council business;
- All Members be offered IT equipment subject to further research on the standard of equipment to be provided and the costs involved to the Town Council in doing so.

It was **RESOLVED** that:

- A Members' Allowances Working Group be formed consisting of Councillors French, Pearce, George, Nott, Lanxon and Pears to formulate a realistic and affordable recommendation to full Council with regard to Members' Allowances.

### **F/22/13) Budget Monitoring Report**

The Deputy Clerk outlined the reasons for the variances shown relating to car park income, grant income, salaries and wages, repairs/maintenance, insurances and subscriptions. She advised that there are no concerns at the present time, but that spending will be carefully monitored throughout the year as inflationary costs increase.

It was **RESOLVED** to note the report.

### **F/22/14) St Austell Library**

The Deputy Town Clerk advised that the lease for the library expires in September 2022 and that at a recent meeting with Cornwall Council officers it was proposed that the library building is devolved to St Austell Town Council in line with a service contract to deliver the library service for a term of 25 years. It was further suggested that if this proposal is not acceptable to the Town Council, they would agree to a further 5 year lease and service agreement as per the current arrangement.

The Deputy Clerk advised that if Members were mindful to accept the devolution of the building, it would be prudent to ask Cornwall Council to bring the building up to a good standard of repair prior to transfer to lessen the burden of maintenance costs to the Town Council in the future.



During discussion, Members felt that they would be mindful to accept the devolution offer on the proviso that the backlog of maintenance works are carried out to lessen the burden on the Town Council.

It was **RESOLVED** that the Clerk should:

- (i) Obtain a professional assessment of the backlog of maintenance works at the library;
- (ii) Advise Cornwall Council that the Town Council would only consider taking on the freehold of the library building if the required maintenance works are carried out prior to the transfer of the building to the Town Council;
- (iii) Obtain the annual costs for maintaining the building after the maintenance works have been carried out;
- (iv) Report back to the Town Council on the outcome of discussions.

#### **F/22/15) Dates of next meeting**

It was noted that the next meeting of the Finance and General Purposes Committee is due to take place on 19<sup>th</sup> September 2022.

The meeting closed at 7.48pm.



## St Austell Town Council



Mr Simon Mansell  
Monitoring Officer  
Cornwall Council  
County Hall  
Truro  
Cornwall  
TR1 3AY

5<sup>th</sup> August 2022

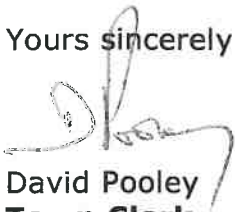
Dear Simon

### **Town and Parish Councillor Allowances**

Town Councillors recently reviewed and discussed the members allowances scheme for St Austell Town Council. Councillors were mindful of the need to consider the recommendations of the last independent review panel published in 2004 but felt that this was very dated and did not reflect the changing nature of Parish and Town Councils following the creation of a unitary authority, the promotion of the localism agenda and the extensive devolution of services and transfer of assets in recent years. They asked that I request a new independent review of allowances to guide their consideration of this matter.

Given the changes in local government since 2004 I have some sympathy with councillors' concerns and would support their request. It would be appreciated if you could consider this matter and let me know if this is something you are prepared to address or if they should continue to rely on the 2004 report albeit adjusted for retail price index changes.

Yours sincerely



David Pooley  
**Town Clerk**

CC Sarah Mason, CALC

## David Pooley

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**From:** Simon Mansell  
**Sent:** 08 August 2022 09:10  
**To:** David Pooley  
**Subject:** RE: Members Allowances for Parish and Town Councils

Information Classification: CONTROLLED

Hi David

The CC IRP is about to start its work on the review of CC allowances in accordance with the Council's decision of February 2022 whereby it is required to review the full scheme ready for the next municipal year starting May 2023. This is a considerable piece of work as we will be advising them that in accordance with a discussion at a recent CDT they will need to develop 2 schemes, one for our current governance structure and one for a potential change of structure.

We are hoping(!) they will be able to make recommendations to Council in Jan 2023 to inform the budget debate in Feb 2023 but it is difficult to say at this point if we'll meet the deadline. From our side it has already proved challenging to get them together for their first meeting due to their work commitments (3 of the 4 work full time).

We therefore cannot confirm whether our IRP would be willing to take on this work at this time, given their commitments already. I was not involved in the 2004 report as that was in the days of John Sawle looking after the Panel who has long departed CC and even if it was considered our IRP should take this on we could not give a timescale given the focus needs to be supporting the CC review and also, depending on any decision on the Deal, there will be a raft of other changes, constitutional or otherwise that will take team capacity.

On this basis and given the time constraints it may be preferable if the town council relies on the previous 2004 report at this time.

Sorry this is not overly helpful but we are trying to be practical in terms of timing.

Regards

Simon

Simon JR Mansell MBE | Group Manager (Assurance)  
& Data Protection Officer  
Monitoring Officer of the Council of the Isles of Scilly  
Cornwall Council | Corporate and Information Governance  
Legal Services | Finance and Assurance Service

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"Cornwall Council's Legal Service no longer uses DX"

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**ST AUSTELL TOWN COUNCIL**  
**FINANCE AND GENERAL PURPOSES COMMITTEE**  
**3<sup>rd</sup> OCTOBER 2022**  
**BUDGET TIMETABLE**

**1. PURPOSE OF REPORT**

To agree a timetable for developing the Town Council's budget for the 2023/24 financial year.

**2. LEGAL AND RISK MANAGEMENT ISSUES**

The Town Council has to set its budget by late December 2022 or early January 2023 for the 2023/24 financial year.

The Town Council manages a range of services and has responsibility for several buildings, parks, open spaces and play areas. It is important that the Town Council explores a number of scenarios and considers its budget options for the forthcoming financial year at an early stage.

The impact of inflation including in particular rising energy costs and wages on the economy and the Council's services is likely to be substantial and may not be fully known when the budgets are set. The economic downturn may have a negative effect on council tax base figures. Cornwall Council are in the process of recommencing a Community Governance Review and this may impact on the council's tax base in the longer term.

The Council is permitted to hold informal meetings but must make any final decision with regard to budgets and precepts at a full Council meeting.

**3. RESOURCE ISSUES**

Your officers will calculate and produce budgets, but Members will be asked to guide this process and set the strategies to be followed.

**4. EQUALITIES ISSUES**

None.

## **5. ENVIRONMENTAL ISSUES**

The Council has declared a climate emergency and expressed support for the Town Vitality Fund process instigated by Cornwall Council and its wider regeneration proposals. These initiatives are expected to have an impact on the Town Council's budgets and resource needs.

## **6. RECOMMENDATIONS**

It is recommended that Members' approve the timetable set out below.

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### **Draft Budget Timetable**

Monday 10 <sup>th</sup> October 2022	Informal meeting to discuss progress to date, the general direction of the Council and the budget strategy.
October 2022	Draft budgets to be prepared.
Tuesday 25 <sup>th</sup> October 2022	Informal meeting to discuss draft budgets (if needed).
November 2022	Cornwall Council announce Council Tax Base.
Monday 7 <sup>th</sup> November 2022	Finance & General Purposes Committee consider early budget setting issues/principles and draft budget.
Monday 12 <sup>th</sup> December 2022	Council meeting to approve budget and precept and Council Tax leaflet.

A revised budget will be produced for the current financial year and budget projections for 2023/24 and two subsequent years will be calculated to guide precept (council tax levy) setting. Budgets will be analysed in various ways including by service and committee. It is hoped to have debates about capacity, strategic priorities and council tax setting to guide this process. If these require more time than proposed above further meetings may be arranged.

DAVID POOLEY  
TOWN CLERK

**ST AUSTELL TOWN COUNCIL**  
**FINANCE AND GENERAL PURPOSES COMMITTEE**  
**3<sup>rd</sup> OCTOBER 2022**

**BUDGET MONITORING REPORT**

**1. PURPOSE OF REPORT**

To provide Members with an update on expenditure and income to the 31<sup>st</sup> August 2022 and a copy of the Council's latest bank reconciliation statements.

**2. LEGAL AND RISK MANAGEMENT ISSUES**

It is a legal requirement for the Town Council to set a budget annually and it is good practice to monitor that budget at regular intervals. The Town Clerk monitors budgets on a monthly basis and provides regular budget monitoring reports to the Finance and General Purposes Committee. It is part of the remit of the Finance and General Purposes Committee to monitor and manage budgets on behalf of the Town Council.

**3. RESOURCE ISSUES**

None outside of existing budgets.

**4. EQUALITIES ISSUES**

None.

**5. ENVIRONMENTAL ISSUES**

None.

**6. RECOMMENDATIONS**

It is recommended that Members note the attached budget monitoring reports and bank reconciliation statement.

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DAVID POOLEY - TOWN CLERK





# Profit & Loss

## St Austell Town Council 1 Aug 2022 to 31 Aug 2022

	Actual	Budget	Var GBP	Var %	YTD Actual	YTD Budget	Var GBP	Var %
<b>Income</b>								
Car Park Income	25,087	20,000	5,087▲	25.4%▲	106,467	94,000	12,467▲	13.3%▲
Council Tax Grant	-	-	-	0.0%	7,619	7,619	-▲	0.0%▲
Interest Income	707	263	444▲	168.8%▲	2,582	1,315	1,267▲	96.3%▲
Library Income	962	417	545▲	130.6%▲	3,031	2,085	946▲	45.4%▲
Other Grants and Contributions	-	13,229	(13,229)▼	-100.0%▼	240	66,145	(65,905)▼	-99.6%▼
Other Income	-	139	(139)▼	-100.0%▼	2,626	695	1,931▲	277.8%▲
Precept Payments	-	-	-	0.0%	452,760	452,760	-	0.0%
Public Convenience Charges	302	305	(3)▼	-0.9%▼	1,226	1,522	(296)▼	-19.5%▼
Rent Received	10	866	(856)▼	-98.8%▼	2,850	4,330	(1,480)▼	-34.2%▼
<b>Total Income</b>	<b>27,068</b>	<b>35,219</b>	<b>(8,152)</b>	<b>-23.1%</b>	<b>579,401</b>	<b>630,471</b>	<b>(51,070)</b>	<b>-8.1%</b>
<b>Gross Profit</b>	<b>27,068</b>	<b>35,219</b>	<b>(8,152)</b>	<b>-23.0%</b>	<b>579,401</b>	<b>630,471</b>	<b>(51,070)</b>	<b>-8.0%</b>
<b>Less Operating Expenses</b>								
Transfer to Reserves	-	-	-	0.0%	408	-	408▲	0.0%
<b>Employee Expenses</b>								
Recruitment	120	146	(26)▼	-17.8%▼	265	730	(465)▼	-63.8%▼
Salaries / Wages	50,811	50,512	299▲	0.6%▲	236,988	252,560	(15,572)▼	-6.2%▼
Training	-	575	(575)▼	-100.0%▼	560	2,875	(2,315)▼	-80.5%▼
<b>Total Employee Expenses</b>	<b>50,931</b>	<b>51,233</b>	<b>(302)</b>	<b>-0.6%</b>	<b>237,813</b>	<b>256,165</b>	<b>(18,352)</b>	<b>-7.2%</b>

# Profit & Loss

	Actual	Budget	Var GBP	Var %	YTD Actual	YTD Budget	Var GBP	Var %
<b>Premises Expenses</b>								
Cleaning & Domestic Supplies	651	681	(30)▼	-4.5%▼	3,516	3,405	111▲	3.3%▲
Electricity	7	743	(736)▼	-99.1%▼	1,516	3,715	(2,199)▼	-59.2%▼
Gas	74	247	(173)▼	-70.0%▼	527	1,235	(708)▼	-57.3%▼
Grounds Maintenance Supplies	1,444	1,820	(376)▼	-20.7%▼	12,173	9,100	3,073▲	33.8%▲
Play Equipment	839	4,167	(3,328)▼	-79.9%▼	839	20,835	(19,996)▼	-96.0%▼
Rates	5,912	6,711	(799)▼	-11.9%▼	32,471	33,555	(1,084)▼	-3.2%▼
Rent / Room Hire	-	474	(474)▼	-100.0%▼	1,385	2,370	(985)▼	-41.6%▼
Repairs / Maintenance Premises	45	2,808	(2,763)▼	-98.4%▼	16,095	14,040	2,055▲	14.6%▲
Water	56	217	(162)▼	-74.4%▼	(3,040)	1,085	(4,125)▼	-380.2%▼
<b>Total Premises Expenses</b>	<b>9,027</b>	<b>17,868</b>	<b>(8,841)</b>	<b>-49.5%</b>	<b>65,483</b>	<b>89,340</b>	<b>(23,857)</b>	<b>-26.7%</b>
<b>Supplies and Services</b>								
Books and Publications	-	50	(50)▼	-100.0%▼	-	100	(100)▼	-100.0%▼
Contract Payments	13,213	13,221	(8)▼	-0.1%▼	54,169	66,105	(11,936)▼	-18.1%▼
Insurances	-	-	-	0.0%	17,981	6,300	11,681▲	185.4%▲
IT / Communications	953	1,845	(892)▼	-48.4%▼	7,621	9,225	(1,604)▼	-17.4%▼
Mayors Allowances	-	63	(63)▼	-100.0%▼	-	315	(315)▼	-100.0%▼
Members Allowance	-	12	(12)▼	-100.0%▼	-	60	(60)▼	-100.0%▼
Miscellaneous Expenses	26,553	15,825	10,728▲	67.8%▲	64,215	79,125	(14,910)▼	-18.8%▼
Miscellaneous Grants	17,000	3,333	13,667▲	410.1%▲	26,034	16,665	9,369▲	56.2%▲
Office Supplies	112	271	(159)▼	-58.7%▼	1,119	1,355	(236)▼	-17.5%▼
Printing and Stationery	140	256	(116)▼	-45.2%▼	1,170	1,280	(110)▼	-8.6%▼
Protective Clothing	195	229	(34)▼	-15.1%▼	1,548	1,145	403▲	35.2%▲
Publicity	-	158	(158)▼	-100.0%▼	-	790	(790)▼	-100.0%▼
Small Grants Scheme	500	667	(167)▼	-25.0%▼	1,408	3,335	(1,927)▼	-57.8%▼

# Profit & Loss

Subscriptions	Actual 100	Budget 607	Var GBP (507)▼	Var % -83.5%▼	YTD Actual 4,066	YTD Budget 3,035	Var GBP 1,031▲	Var % 34.0%▲
<b>Total Supplies and Services</b>	<b>58,766</b>	<b>36,537</b>	<b>22,229</b>	<b>60.8%</b>	<b>179,329</b>	<b>188,835</b>	<b>(9,507)</b>	<b>-5.0%</b>
<b>Transport Related Expenses</b>								
Contract Hire and Operating Leases	1,163	1,006	157▲	15.6%▲	5,138	5,030	108▲	2.2%▲
Fuel	880	567	313▲	55.2%▲	4,147	2,835	1,312▲	46.3%▲
Other Transport/plant expenses	-	104	(104)▼	-100.0%▼	803	520	283▲	54.4%▲
Repairs/ Maintenance-Vehicles/Plant	137	433	(296)▼	-68.5%▼	3,402	2,165	1,237▲	57.1%▲
Road Fund / Taxes	293	88	205▲	232.4%▲	293	440	(148)▼	-33.5%▼
Transport Insurance	-	263	(263)▼	-100.0%▼	-	1,315	(1,315)▼	-100.0%▼
Travel and Subsistence	84	72	12▲	16.9%▲	257	360	(103)▼	-28.6%▼
<b>Total Transport Related Expenses</b>	<b>2,556</b>	<b>2,533</b>	<b>23</b>	<b>0.9%</b>	<b>14,040</b>	<b>12,665</b>	<b>1,375</b>	<b>10.9%</b>
<b>Total Operating Expenses</b>	<b>121,280</b>	<b>108,171</b>	<b>13,109</b>	<b>12.1%</b>	<b>497,072</b>	<b>547,005</b>	<b>(49,933)</b>	<b>-9.1%</b>
<b>Net Profit</b>	<b>(94,212)</b>	<b>(72,952)</b>	<b>(21,260)</b>	<b>-29.0%</b>	<b>82,328</b>	<b>83,466</b>	<b>(1,138)</b>	<b>-1.0%</b>

## ST AUSTELL TOWN COUNCIL

BANK RECONCILIATION AS AT:

31.08.22

	£	£
Business Current Account		290,945.91
Mayor's Charity Account		195.00
Business Direct Reserve Account		0.00
Petty Cash		99.60
Library Float		100.00
<b>Total in Bank</b>		<u>291,340.51</u>

<b>Total Unpresented Cheques</b>	<u>0.00</u>
	291,340.51

<b>Outstanding receipts</b>	
Late Bankings - Car park season tickets	0.00

	<u>291,340.51</u>
<u><b>Accounting System Bank Balance:</b></u>	
Opening Bank Balance	195,008.97
Expenditure to date	521338.48
Income to date	617670.02
	<u>291,340.51</u>

<b>Accounting System Payment Recorded but yet paid</b>	0.00
--	------

<b>Accounting System Bank Balance</b>	<u>291,340.51</u>	0.00
		balanced

Note:

Attach Accounting Statement and remember to adjust for the Outstanding Accounting System Entries after balancing.

Reconciliation Completed: Date: 05.09.22

Reviewed: Date: 05.09.22

## St Austell Town Council

### Notice of conclusion of audit

#### Annual Governance & Accountability Return for the year ended 31 March 2022

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

<p>1. The audit of accounts for <b>St Austell Town Council</b> for the year ended 31 March 2022 has been completed and the accounts have been published.</p> <p>2. The Annual Governance &amp; Accountability Return is available for inspection by any local government elector of the area of <b>St Austell Town Council</b> on application to:</p> <p>(a) <u>DAVID POOLEY, TOWN CLERK</u>  <u>ST AUSTELL TOWN COUNCIL</u>  <u>THE STABLE BLOCK, PENWINNICK ROAD</u>  <u>ST AUSTELL PL25 5DP</u></p> <p>(b) <u>9.30am To 4.30pm MONDAY TO</u>  <u>FRIDAY</u></p> <p>3. Copies will be provided to any person on payment of £ <u>1</u> (c) for each copy of the Annual Governance &amp; Accountability Return.</p> <p>Announcement made by: (d) <u>D. POOLEY TOWN CLERK</u></p> <p>Date of announcement: (e) <u>22<sup>ND</sup> SEPTEMBER 2022</u></p>	<p>Notes</p> <p>This notice and Sections 1, 2 &amp; 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b> The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p> <p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p> <p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert the name and position of person placing the notice</p> <p>(e) Insert the date of placing of the notice</p>
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# Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2022
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2022</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	✓	

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2021/22

## ST AUSTELL TOWN COUNCIL

[www.staustell-tc.gov.uk/External\\_Audit\\_16527.aspx](http://www.staustell-tc.gov.uk/External_Audit_16527.aspx)

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority'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 alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			✓
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

07/10/2021

22/04/2022

25/04/2022

Name of person who carried out the internal audit

S P HUDSON CPFA

Signature of person who carried out the internal audit

S. P Hudson

Date

25/04/2022

\*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).

\*\*Note: 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, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

St Austell Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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 2022, that:

	Agreed		Yes	No*	Yes' means that this authority:
	Yes	No*			
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓				prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We 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.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓				has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓				during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓				considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓				arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓				responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓				disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	✓				

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

09/05/2022

and recorded as minute reference:

C/22/13

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

*A. Hargrave*  
*D. Hargrave*

[www.staustell-tc.gov.uk](http://www.staustell-tc.gov.uk)



## Section 2 – Accounting Statements 2021/22 for

St Austell Town Council

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	517,652	670,313	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	762,958	795,350	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	362,684	562,664	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	477,257	511,900	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	495,724	512,142	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	670,313	1,004,285	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	686,673	1,017,561	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	451,128	485,281	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes ✓	No	N/A The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. <b>N.B. The figures in the accounting statements above do not include any Trust transactions.</b>

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

08/05/2022

I confirm that these Accounting Statements were approved by this authority on this date:

09/05/2022

as recorded in minute reference:

C/22/14

Signed by Chairman of the meeting where the Accounting Statements were approved

*A. Hanton*

### Section 3 – External Auditor Report and Certificate 2021/22

In respect of

St Austell Town Council – CO0212

#### 1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

#### 2 External auditor report 2021/22

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

#### 3 External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

*PKF Littlejohn LLP*

Date

03/08/2022

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

## REVIEW OF THE EFFECTIVENESS OF INTERNAL CONTROLS







Evidence of Achievement	Yes or No	Notes and areas for development
1. Has the Internal Auditor been properly appointed by the Council?	yes	
2. Is the Internal Auditor independent of the Council?	yes	
3. Are reports of the Internal Auditor made in his/her own name?	yes.	S. Hudson.
4. Has an Audit Plan been agreed with the Internal Auditor?	yes	
5. The internal audit takes account of both the Council's risk assessment and wider internal control arrangements?	yes	
6. The Internal Auditor is considered to be competent and has carried out internal audit work ethically, with integrity and objectivity?	yes	
7. Are interim audits conducted by Members of the Council?	yes	Member of CIPFA.
8. Interim audits cover an adequate range of Council activities?	yes	









9. Interim audits are recorded and presented to the Council?	yes	
10. Regular budget monitoring is reported to the Council?	yes	
11. The Council makes positive responses to recommendations of the Internal Auditor and audit Members?	yes	
12. Adequate insurance cover exists, including Public Liability and Fidelity Guarantee?	yes	
13. The Assets Register is adequate and current?	yes	
14. Is the risk register up to date (reviewed at least annually)?	yes	
15. Are there any new risks which need to be added and considered?	yes	

Cllr T. French  
 Cllr C. Pearce  
 08/09/22  
 08/08/22

## Internal Audit

No.	Expenditure	Yes	No	Comments									
1	Have all payments been authorised by the Council? (check sample of payments).	✓											
2	Are invoices or vouchers available for all payments? (check sample of payments).	✓											
3	Are cheque counterfoils signed by at least two authorised signatories?	✓											
4	Have all BACS payments been approved by two councillors and processed by more than one individual?	✓											
5	Is there a list of approved direct debit payments and evidence that payments are checked and accounted for properly?	✓											
6	Are all payments entered in the cash book correctly and is VAT accounted for separately?	✓											
7	Is there evidence of competitive quotations or estimates where appropriate?	✓											
<b>Other Comments</b>													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Print</th> <th style="width: 30%;">Internal Auditors Signature</th> <th style="width: 40%;">Date</th> </tr> </thead> <tbody> <tr> <td>1. Mr. Pease</td> <td></td> <td>08/09/22</td> </tr> <tr> <td>2. Mr. Treweek</td> <td></td> <td>08/09/22</td> </tr> </tbody> </table>					Print	Internal Auditors Signature	Date	1. Mr. Pease		08/09/22	2. Mr. Treweek		08/09/22
Print	Internal Auditors Signature	Date											
1. Mr. Pease		08/09/22											
2. Mr. Treweek		08/09/22											



## Internal Audit

No.	Petty Cash	Yes	No	Comments												
	The Town Clerk maintains a petty cash imprest account so that the balance of receipts and cash held should always equal £250.	✓														
1	Does the cash box contain vouchers and cash to the sum of £250?	✓														
2	If the answer at (1) is 'No', is there a Petty Cash reimbursement voucher awaiting approval and entry in to the cashbook?	✓														
3	Do all the vouchers have receipts attached and have they all been signed?	✓														
4	Have all the vouchers been entered in the Income and Expenditure System and correctly analysed under the budget headings?	✓														
5	Has the VAT element been recorded and entered onto the Customs & Excise claim form?	✓														
6	Is the cash box kept in a secure location?	✓														
	<b>Other Comments</b>															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: center;"><u>Internal Auditors</u></th> </tr> <tr> <th style="width: 33%;">Print</th> <th style="width: 33%;">Signature</th> <th style="width: 33%;">Date</th> </tr> </thead> <tbody> <tr> <td>1. Mr C. Rose</td> <td></td> <td>3/4/22</td> </tr> <tr> <td>2. Mr T. French</td> <td></td> <td>05/09/22</td> </tr> </tbody> </table>					<u>Internal Auditors</u>			Print	Signature	Date	1. Mr C. Rose		3/4/22	2. Mr T. French		05/09/22
<u>Internal Auditors</u>																
Print	Signature	Date														
1. Mr C. Rose		3/4/22														
2. Mr T. French		05/09/22														

## Internal Audit

No.	Staffing	Yes	No	Comments
1	Are copies of the Contracts of Employment accessible and current?	✓		
2	Are Annual Leave Forms up-to-date?	✓		
3	Is there a record of overtime giving reasons?	✓		
4	Are employees receiving the correct rate of pay for their spinal point?	✓		
	(Compare the Contract of Employment, Wages Ledger and National Pay Scales).			
5	Are tax, national insurance and pensions properly accounted for and paid over on behalf of employees at appropriate intervals?	✓		
6	Undertake a test check of payments for one pay period.			
	<b>Other Comments</b>			

<u>Internal Auditors</u>		
Print	Signature	Date
1. C. Pearce		21/9/22
2. M. T. French		08/09/22

## Internal Audit

No.	Income and Invoices Raised	Yes	No	Comments
1	Have invoices been raised and issued in a timely manner?	✓		
2	Has VAT been accounted for properly?	✓		
3	Are invoices clear and presentable?	✓		
4	Have invoices been entered in the Income and Expenditure System and analysed under the correct budget heading?	✓		
5	(a) Have all invoices been paid?  (b) If 'No' at (a) Is there evidence of debt recovery action?	✓		
6	If the invoice has been paid, does the Income and Expenditure System show the payment correctly?	✓		
7.	Does the Library income match the till receipts?	✓		
8.	Does the car park income match the car park cash collection records?	✓		
9.	Does the toilet income match the toilet cash collection records?		✓	

## Internal Audit

No.	Computer Security	Yes	No	Comments
1	Are the Personal Computers (PCs) physically secure in the workplace - ie, office door locked at night, doors alarmed?	✓		
2	Have the Serial Numbers of PC equipment been noted?	✓		
3	Are the PCs encrypted and password protected?	✓		
4	Is there a regular back-up of files?	✓		
5	Is the back-up secured away from the offices?	✓		
6	Does the Council meet the criteria for cyber essentials?	✓		
7	Have there been any data breaches since the last audit?	✓		
<b>Other Comments</b>				
<div style="display: flex; justify-content: space-between; align-items: flex-end; padding: 10px;"> <div style="text-align: center;"> <b>Print</b> </div> <div style="text-align: center;"> <b>Signature</b> </div> <div style="text-align: center;"> <b>Date</b> </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; padding: 10px;"> <div style="width: 30%;"> <u>1. C. Pearce</u>  <u>2. C.I.T. French</u> </div> <div style="width: 30%;"> <u>Gosnell</u>  <u>[Signature]</u> </div> <div style="width: 30%;"> <u>5/9/22</u>  <u>8/27/22</u> </div> </div>				

## Internal Audit

No.	Bank Reconciliation	Yes	No	Comments									
	For guidance, see 'Bank Reconciliation' procedure notes.												
1	Has the Bank Reconciliation been completed for the previous month-end? If 'No', how many months have not been completed?	✓											
	Assuming the Bank Reconciliation is current...												
2	Do the Bank balances reported agree with the balances shown on Bank statements?	✓											
3	Do expenditure and income figures in the Bank reconciliation match the cash book?	✓											
4	Are the unrepresented cheques reported correctly?	✓											
5	Are the credits and direct debits unaccounted for reasonable?	✓											
6	Are there any areas of concern with regard to the bank reconciliation or banking arrangements?		✓										
	<b>Other Comments</b>												
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## **St Austell Library Newsletter – September 2022**

Phew! From basking in glorious sunshine during the last few weeks and children now paddling back to school, we are about to breathe a collective sigh as the Summer Reading Challenge comes to an end. Gadgeteers wasn't exactly the most exciting theme we have had to work with from the Reading Agency we felt, but for some reason the children grasped it and have run with it. We are more than pleased, post pandemic, to be within sight of our set targets which were 756 children signed up to the challenge, 510 children finishing and 332 children to reach our 65% completion. As this goes to print, we have signed up 708 children and 485 have finished so far. Coupled with some events to support the Challenge, like robot making workshops (some of these creations supported the town centre event in June) and microscopes in the garden, linked to an app on parent's iPhone (who knew!?) supported by the Sensory Trust, Andy the Android, our human size robot, has overseen many hectic weeks which has turned out to be very enjoyable and fun and, in turn, we have been supported by two volunteer year 10 students, assisting with the Challenge.

Footfall has continued to increase steadily each month with really good numbers - 7859 customers visiting us during August. Book issues are still consistently good, with at least 8 crates of delivery being sent here keeping us on our toes to get them actioned for customers to take from the reservation trolleys. The public access computers are once again in quite high demand, with most of our 10 computers now in constant use most days. We have also hosted the CRCC (Cornwall Rural Community Charity) who have provided Digital Skills workshops to assist people with little or no computer skills.

Knit & Stitch sessions have proved to be as popular as pre-pandemic, with new and regular customers attending. We are about to re-launch our pre-school children singing groups from Monday 26<sup>th</sup> September with an added Storytime and Duplo session at the end of each week.

We have a plan to work with St Austell College in partnership to support students studying vocational studies and provide them with the opportunity to come and work in the Library garden, as well as offering one student a regular work experience plan in the Library for one day a week, which will be assessed each term. Our cunning plan to work with veterans with a garden club did not materialise as we would hope, so this new venture may be another opportunity to utilise the garden shed and tools for which we have already received funding.

SALSA, our support association, have received significant funding from the National Lottery to be able to fund events here, free of charge or for a nominal amount to bring "Arts to the Community". So far we have had two community choirs and Shakespeare for Kids in the garden and are looking forward to hosting Kescana-a ladies a cappella folk group, Cornish Connections-a barber shop group, Kessun Tus- a sea shanty group, a Cornish heritage talk by Jim Lewis on Fowey Consols, a nostalgia evening about Fings Ain't Wot They Used to Be, Patrick Gale will be giving an author talk and the Perranporth Players will be performing The Last Bread Pudding....a little bit of light entertainment leading all the way up to Christmas, culminating in a Bitesize Ballroom event.

We are offering three separate drop-in session during the Autumn on Money Matters, Human and Animal Health and Climate Awareness. Southwest Water have just provided a drop-in session here with a Community Liaison Officer to support water queries and vulnerable customers.

So, although, we say goodbye to the hazy days of summer, hopefully, our community can benefit from a full programme of "what's on at the Library" to keep them entertained

during the days and darker autumn evenings. Please come along and join us if anything takes your fancy!



Gadgets in the garden



Carclaze Community Choir serenading

With kind regards from Terry and the Library team.