

# St Austell Town Council



## Finance and General Purposes Committee

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

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

Dear Councillor

You are summoned to attend a **Meeting of the Finance and General Purposes Committee** to be held in **The Stable Block, Pondhu House, Penwinnick Road, St Austell, Cornwall, PL25 5DP** on **Tuesday 2<sup>nd</sup> April 2024 at 6pm.**

***\*\*Please note the change of venue\*\****



David Pooley  
**Town Clerk**

25<sup>th</sup> March 2024

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## AGENDA

### 1. Apologies for absence

(Purpose: To note the apologies for absence).

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.

**2. Declarations of Interest**

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

**3. Dispensations**

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

**4. Minutes of meeting held on the 19<sup>th</sup> February 2024**

**Pages  
1 to 4**

(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. Budget Monitoring Report**

**Pages  
5 to 10**

(Purpose: To review the Town Council's budget monitoring report for the period 1st April 2023 to 29<sup>th</sup> February 2024). (Report attached).

**8. Asset Register**

(Purpose: To approve the Asset Register as at 31<sup>st</sup> March 2024). (To follow).

**9. Internal Audit**

**Pages  
11 to 20**

(Purpose: To note the report of the recent Member inspection and audit).(Report attached).

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## **10. Priory Car Park**

(Purpose: To provide an update on the performance of Priory Car Park following the upgrade of the car park machines)(Verbal update).

## **11. Town Vitality Fund**

(Purpose: To provide an update on discussions with Cornwall council with regard to Town Vitality Fund grants)(Verbal update).

## **12. St Austell Library**

(Purpose: To provide Members with an update on the operational activities of St Austell Library). (Verbal update).

## **13. Dates of Next Meeting**

(Purpose: To note the date of the next meeting – 24<sup>th</sup> June 2024)

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.

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**MINUTES of a MEETING of the FINANCE AND GENERAL PURPOSES COMMITTEE held on MONDAY 19<sup>th</sup> FEBRUARY 2024 in The Stable Block, Pondhu House, Penwinnick Road, St Austell, Cornwall, PL25 5DP at 6pm.**

**Present:** Councillors: Brown, Clemo, French, Gray, Lanxon and Young.

**In attendance:** David Pooley (Town Clerk) and Sara Gwilliams (Deputy Town Clerk).

**Also in attendance:** Councillor Kimber

**F/23/31) Apologies for absence**

Apologies of absence were received from Councillors: Bull, Pearce and Rowse.

**F/23/32) Declarations of Interest**

None.

**F/23/33) Dispensations**

None.

**F/23/34) Minutes of meeting held on 18<sup>th</sup> September 2023**

It was **RESOLVED** that the minutes of the meeting held on the 18<sup>th</sup> September 2023 be approved and signed as a correct record.

**F/23/35) Matters to Note**

The Clerk advised that the car park machines have been upgraded to take contactless payments and after some teething problems, they appear to be working satisfactorily. The payment options in the car park are cash, contactless, Phone and Pay (app) and Pay 2 Park (web app). The final cost for the replacement of the machines was £11,766, reduced from an anticipated cost of £13,000.

The children's literacy festival is taking place on 28<sup>th</sup>, 29<sup>th</sup> and 30<sup>th</sup> June and the library are involved in the event planning with Mr Simon Disney-Pollard.

**F/23/36) Public participation**

There were no members of the public present.

**F/23/37) Budget Monitoring Report**

The Clerk explained the variances in the budget monitoring report for 1<sup>st</sup> April 2023 to 31<sup>st</sup> January 2024.

It was noted that the car park income is slightly down on budget, investments are up on budget and following a successful appeal, the business rates have been reduced for Priory Car Park and a backdated refund has been received in the sum of £38,000.

The Clerk advised that the demolition of the old toilet block at Poltair Park is over budget due to the unforeseen requirement to build a bat shelter and additional remedial works to the two abutting neighbouring properties. Miscellaneous grants are slightly over budget due to an increase in funding to the BID for Christmas events and security cover.

In answer to Members' questions, the Clerk advised that there could be additional re-lining works in Priory Car Park before the year end and the library's operating expenses are accounted for within the general operating expenses of the Town Council.

It was **RESOLVED** to note the budget monitoring reports and bank reconciliation statements.

### **F/23/38) Earmarked Reserves**

The Clerk advised that the year end is approaching and explained the latest position regarding the use of the Town Council's earmarked reserves. He added that in order to maximise the benefits of the Town Council's reserves, he would like to utilise the Community Infrastructure Funding (CIL) in the sum of £6,955 which will reduce the Town Council's use of the playground reserve.

The Clerk also advised that if as predicted the outturn of the year end reveals a budget surplus, he would like the Town Council to purchase one or two additional cameras for the town centre to compliment the existing cameras and monitoring arrangements.

During discussion, Members felt that the other areas of St Austell should not be forgotten and suggested that an additional mobile camera is purchased and located at the direction of the police in problem residential areas outside of the town centre.

It was **RESOLVED** that the Town Clerk be authorised, in consultation with the Chair and Vice-Chair to:

1. Optimise the use of reserves to provide the greatest flexibility of funding in future years;
2. Apply CIL funding received from Cornwall Council to the Bethel Park project;
3. Permit funding of up to four CCTV cameras, at least one of which should be a mobile camera, should the outturn spending position allow.

### **F/23/39) Health and Safety Audit**

Members reviewed the summary Health and Safety Report from the Town Council's consultants and noted the minor observations recorded. Members agreed it was an excellent report and asked that the Operations Manager be thanked for his hard work and the high standards consistently maintained.

It was **RESOLVED** to note the report and thank the Operations Manager for the excellent report and the high health and safety standards consistently maintained.

### **F/23/40) Risk Management**

Members reviewed the Risk Management Strategy and Strategic Risk Register.

The high risks identified were:

- Paragraph 2.1 – Inadequate staffing resource.
- Paragraph 8.8 – Failure to attract sufficient funding to deliver large scale tangible town centre improvements.
- Paragraph 9.23 – Non renewal of the lease of The Stable Block.

During discussion it was noted that the Staffing Committee is due to review the Senior Officer Management Team and that large scale funding, particularly Levelling Up Funding, is unlikely in the near future.

It was **RESOLVED** to:

1. Approve the updated Risk Management Strategy and Strategic Risk Register and publish both documents on the Town Council's website.

### **F/23/41) Treasury Management Strategy**

The Clerk advised that the only amendment in the Treasury Management Strategy is within paragraph 2.5 (Liquidity of Investments) which now reads:

*The Town Clerk, as Responsible Officer, will determine the maximum periods for which funds may prudently be committed so as not to compromise liquidity and may transfer up to **£100,000** between bank accounts as appropriate to take advantage of interest bearing deposit accounts while maintaining sufficient liquidity.*

The Clerk explained that investment income for the 2023/24 financial year to date has exceeded budget due to the higher interest rates seen. He added that £962,869.70 is invested on a low risk basis with Cornwall Council who have ethical investment policies in place.

It was **RESOLVED** to note the report and approve the Treasury Management Strategy for a further 12 months.

### **F/23/42) St Austell Library**

The Deputy Town Clerk advised that the library was the top library in Cornwall for issues during the month of January and explained that the number of new borrowers was very healthy and the use of the public computers is steadily increasing. The Deputy Clerk expressed her gratitude to SALSA who continue to put on many and varied events which encourage new footfall into the library. A shop watch radio has been issued to staff to help improve security. In response to a question about maintenance the Deputy Clerk explained that the Town Council is responsible for the contents of the building but the fabric of the building is still the responsibility of Cornwall Council. She added that the building has recently received a carpet clean and the Cornish studies room and computer suite have both been painted.

It was **RESOLVED** to note the report and thank the Library Manager for the library's continued excellent performance.

### **F/23/43) Dates of next meeting**

It was noted that the next meeting of the Finance and General Purposes Committee is due to take place on 2<sup>nd</sup> April 2024. The meeting closed at 7.15pm.





**ST AUSTELL TOWN COUNCIL  
FINANCE AND GENERAL PURPOSES COMMITTEE  
2<sup>nd</sup> APRIL 2024  
BUDGET MONITORING REPORT**

**1. PURPOSE OF REPORT**

To provide Members with an update on income and expenditure to the 29<sup>th</sup> February 2024 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 monthly 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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The budget variance report for February 2024 and the financial year to the 29<sup>th</sup> February 2024 is attached for information. After allowing

for the major improvement schemes at Bethel Park and Truro Road which are due to be financed by grant and reserves and the Town Centre Revitalisation projects which are to be largely funded from grant monies the income and expenditure are within acceptable limits.

Significant variances are explained below:

- **Interest income** – increased interest rates and more active investment strategy
- **Other grants and contributions** – grants for Bethel Park and Holmbush Road bus shelter and Rooftop Garden
- **Cleaning and domestic supplies** – coding of cleaning contracts (previously contract payments)
- **Contract payments** – works at Priory car park not completed plus transfer to cleaning and domestic supplies.
- **Elections** – bye-election recharge.
- **Electricity** – increased cost of fuel following ending of long-term agreements plus historic charge for The House.
- **Insurances** – savings following tender exercise.
- **Miscellaneous expenses** – Bus shelter, mineshaft works at Bethel Park and rooftop garden project
- **Miscellaneous grants** – increased funding for security personnel and Christmas lights
- **Play equipment** – Bethel Park upgrade and Truro Park safety surfacing (to be funded at least in part from Reserves)
- **Rates** – successful appeal against rateable value of Priory car park
- **Repairs/Maintenance Premises** – Increased cost of Poltair Park bat shelter and pavilion demolition.

DAVID POOLEY - TOWN CLERK

# Budget Variance

## St Austell Town Council

For the month ended 29 February 2024

|                                    | FEB 2024         | FEB 2024         | VARIANCE         | VARIANCE %     | APR 2023-FEB        | VARIANCE          | VARIANCE %    |
|------------------------------------|------------------|------------------|------------------|----------------|---------------------|-------------------|---------------|
|                                    |                  | OVERALL BUDGET   |                  |                | 2024 OVERALL        |                   |               |
|                                    |                  |                  |                  |                | BUDGET              |                   |               |
| <b>Trading Income</b>              |                  |                  |                  |                |                     |                   |               |
| Car Park Income                    | 22,668.62        | 20,000.00        | 2,668.62         | 13.34%         | 223,299.70          | (1,700.30)        | -0.76%        |
| Interest Income                    | 4,047.70         | 580.00           | 3,467.70         | 597.88%        | 32,564.10           | 26,184.10         | 410.41%       |
| Library Income                     | 961.96           | 550.00           | 411.96           | 74.90%         | 5,580.61            | (469.39)          | -7.76%        |
| Other Grants and Contributions     | 28,558.54        | -                | 28,558.54        | -              | 114,116.08          | 114,116.08        | -             |
| Other Income                       | 274.21           | 179.00           | 95.21            | 53.19%         | 2,869.83            | 900.83            | 45.75%        |
| Precept Payments                   | -                | -                | -                | -              | 1,067,220.00        | -                 | -             |
| Public Convenience Charges         | 181.50           | 250.00           | (68.50)          | -27.40%        | 2,097.02            | (652.98)          | -23.74%       |
| Rent Received                      | -                | 908.00           | (908.00)         | -100.00%       | 7,910.00            | (2,078.00)        | -20.80%       |
| <b>Total Trading Income</b>        | <b>56,692.53</b> | <b>22,467.00</b> | <b>34,225.53</b> | <b>152.34%</b> | <b>1,455,657.34</b> | <b>136,300.34</b> | <b>10.33%</b> |
| <b>Gross Profit</b>                | <b>56,692.53</b> | <b>22,467.00</b> | <b>34,225.53</b> | <b>152.34%</b> | <b>1,455,657.34</b> | <b>136,300.34</b> | <b>10.33%</b> |
| <b>Operating Expenses</b>          |                  |                  |                  |                |                     |                   |               |
| Books and Publications             | -                | -                | -                | -              | -                   | (150.00)          | -100.00%      |
| Cleaning & Domestic Supplies       | 1,456.99         | 708.00           | 750.99           | 106.07%        | 17,169.82           | 9,381.82          | 120.47%       |
| Contract Hire and Operating Leases | -                | 579.00           | (579.00)         | -100.00%       | 613.42              | (5,755.58)        | -90.37%       |
| Contract Payments                  | 2,798.71         | 18,251.00        | (15,452.29)      | -84.67%        | 143,274.62          | (57,486.38)       | -28.63%       |
| Election Expenses                  | 11,651.68        | -                | 11,651.68        | -              | 11,651.68           | 11,651.68         | -             |

Budget Variance

|                                | FEB 2024  | FEB 2024       | VARIANCE   | VARIANCE % | APR 2023-FEB | APR 2023-FEB | VARIANCE    | VARIANCE % |          |
|--------------------------------|-----------|----------------|------------|------------|--------------|--------------|-------------|------------|----------|
|                                | OVERALL   | OVERALL BUDGET |            |            | 2024         | 2024 OVERALL |             |            |          |
|                                |           |                |            |            |              | BUDGET       |             |            |          |
| Electricity                    | 408.16    | 742.00         | (333.84)   | ↓          | 14,172.28    | 8,162.00     | 6,010.28    | ↑          | 73.64%   |
| Fuel                           | 771.14    | 675.00         | 96.14      | ↑          | 9,439.68     | 7,425.00     | 2,014.68    | ↑          | 27.13%   |
| Gas                            | 1,210.89  | 416.00         | 794.89     | ↑          | 6,112.41     | 4,576.00     | 1,536.41    | ↑          | 33.58%   |
| Grounds Maintenance Supplies   | 1,125.23  | 1,892.00       | (766.77)   | ↓          | 18,606.77    | 20,812.00    | (2,205.23)  | ↓          | -10.60%  |
| Insurances                     | 11,103.46 | -              | 11,103.46  | ↑          | 21,848.51    | 18,500.00    | 3,348.51    | ↑          | 18.10%   |
| IT / Communications            | 1,047.85  | 1,808.00       | (760.15)   | ↓          | 21,519.40    | 19,888.00    | 1,631.40    | ↑          | 8.20%    |
| Mayors Allowances              | -         | 62.00          | (62.00)    | ↓          | 91.85        | 682.00       | (590.15)    | ↓          | -86.53%  |
| Members Allowance              | -         | 12.00          | (12.00)    | ↓          | -            | 132.00       | (132.00)    | ↓          | -100.00% |
| Miscellaneous Expenses         | 31,317.89 | 3,296.00       | 28,021.89  | ↑          | 125,873.38   | 36,256.00    | 89,617.38   | ↑          | 247.18%  |
| Miscellaneous Grants           | -         | 4,166.00       | (4,166.00) | ↓          | 60,490.00    | 45,826.00    | 14,664.00   | ↑          | 32.00%   |
| Office Supplies                | 207.60    | 233.00         | (25.40)    | ↓          | 2,538.68     | 2,563.00     | (24.32)     | ↓          | -0.95%   |
| Other Transport/plant expenses | -         | 271.00         | (271.00)   | ↓          | 2,760.66     | 2,981.00     | (220.34)    | ↓          | -7.39%   |
| Play Equipment                 | -         | 4,166.00       | (4,166.00) | ↓          | 214,976.01   | 45,826.00    | 169,150.01  | ↑          | 369.11%  |
| Printing and Stationery        | 626.36    | 266.00         | 360.36     | ↑          | 2,622.44     | 2,926.00     | (303.56)    | ↓          | -10.37%  |
| Protective Clothing            | 213.13    | 229.00         | (15.87)    | ↓          | 2,264.82     | 2,519.00     | (254.18)    | ↓          | -10.09%  |
| Publicity                      | 36.00     | 129.00         | (93.00)    | ↓          | 812.00       | 1,419.00     | (607.00)    | ↓          | -42.78%  |
| Rates                          | 9,196.60  | 6,036.00       | 3,160.60   | ↑          | 36,703.12    | 66,396.00    | (29,692.88) | ↓          | -44.72%  |
| Recruitment                    | -         | 91.00          | (91.00)    | ↓          | 33.00        | 1,001.00     | (968.00)    | ↓          | -96.70%  |
| Rent / Room Hire               | 1.00      | 520.00         | (519.00)   | ↓          | 4,156.00     | 5,720.00     | (1,564.00)  | ↓          | -27.34%  |
| Repairs / Maintenance Premises | 14,253.37 | 2,621.00       | 11,632.37  | ↑          | 49,950.48    | 28,831.00    | 21,119.48   | ↑          | 73.25%   |



Budget Variance

|                                     | FEB 2024           | FEB 2024           | VARIANCE          | VARIANCE %    | APR 2023-FEB        | APR 2023-FEB        | VARIANCE           | VARIANCE %     |
|-------------------------------------|--------------------|--------------------|-------------------|---------------|---------------------|---------------------|--------------------|----------------|
|                                     |                    | OVERALL BUDGET     |                   |               | 2024 OVERALL        | BUDGET              |                    |                |
|                                     |                    |                    |                   |               | 2024                |                     |                    |                |
| Repairs/ Maintenance-Vehicles/Plant | 464.18             | 463.00             | 1.18              | 0.25%         | 8,822.51            | 5,093.00            | 3,729.51           | 73.23%         |
| Road Fund / Taxes                   | 322.50             | 88.00              | 234.50            | 266.48%       | 967.50              | 968.00              | (0.50)             | -0.05%         |
| Salaries / Wages                    | 55,988.27          | 57,875.00          | (1,886.73)        | -3.26%        | 635,194.78          | 636,625.00          | (1,430.22)         | -0.22%         |
| Small Grants Scheme                 | 500.00             | 667.00             | (167.00)          | -25.04%       | 7,500.00            | 7,337.00            | 163.00             | 2.22%          |
| Subscriptions                       | -                  | 616.00             | (616.00)          | -100.00%      | 8,076.97            | 6,776.00            | 1,300.97           | 19.20%         |
| Training                            | -                  | 366.00             | (366.00)          | -100.00%      | 2,897.88            | 4,026.00            | (1,128.12)         | -28.02%        |
| Transport Insurance                 | -                  | 241.00             | (241.00)          | -100.00%      | 3,089.20            | 2,651.00            | 438.20             | 16.53%         |
| Travel and Subsistence              | 60.28              | 46.00              | 14.28             | 31.04%        | 533.04              | 506.00              | 27.04              | 5.34%          |
| Water                               | 96.72              | 212.00             | (115.28)          | -54.38%       | 2,005.30            | 2,332.00            | (326.70)           | -14.01%        |
| <b>Total Operating Expenses</b>     | <b>144,860.01</b>  | <b>107,743.00</b>  | <b>37,117.01</b>  | <b>34.45%</b> | <b>1,436,768.21</b> | <b>1,203,823.00</b> | <b>232,945.21</b>  | <b>19.35%</b>  |
| <b>Net Profit</b>                   | <b>(88,167.48)</b> | <b>(85,276.00)</b> | <b>(2,891.48)</b> | <b>-3.39%</b> | <b>18,889.13</b>    | <b>115,534.00</b>   | <b>(96,644.87)</b> | <b>-83.65%</b> |

# ST AUSTELL TOWN COUNCIL

**BANK RECONCILIATION AS AT: 29.2.24**

|  | £ | £                       |                  |
|--|---|-------------------------|------------------|
| Business Current Account                               |   | 41,132.30               |                  |
| Mayor's Charity Account                                |   | 20.00                   |                  |
| Business Direct Reserve Account                        |   | 21,083.04               |                  |
| Petty Cash   |   | 9.71                    |                  |
| Library Float  |   | <u>100.00</u>           |                  |
| <b>Total in Bank</b>                                   |   | <b>62,345.05</b>        |                  |
| <br>   |   |                         |                  |
| <b>Total Unpresented Cheques</b>                       |   | <u>0.00</u>             |                  |
|  |   | 62,345.05               |                  |
| <br>   |   |                         |                  |
| <b>Outstanding receipts</b>                            |   |                         |                  |
| Transactions not accounted for                         |   | 0.00                    |                  |
|  |   | <u>0.00</u>             |                  |
|  |   | <b>62,345.05</b>        |                  |
| <br>   |   |                         |                  |
| <b><u>Accounting System Bank Balance:</u></b>          |   |                         |                  |
| Opening Bank Balance                                   |   | <b>116,805.44</b>       |                  |
| Expenditure to date                                    |   | 2726020.49              |                  |
| Income to date   |   | <u>2671560.1</u>        |                  |
|  |   | <b>62,345.05</b>        |                  |
| <br>   |   |                         |                  |
| <b>Accounting System Payment Recorded but yet paid</b> |   | 0.00                    |                  |
| <br>   |   |                         |                  |
| <b>Accounting System Bank Balance</b>                  |   | <u><b>62,345.05</b></u> | 0.00             |
|  |   |                         | does not balance |

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

Reconciliation Completed: Date: 01.03.24  
 Reviewed: Date: 01.03.24

## 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?<br><br>(b) If 'No' at (a) Is there evidence of debt recovery action?          | N/A | ✓<br>N/A | <br>One invoice outstanding                               |
| 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?   | ✓   |          | soft checks 18/09/25 & 2/10/23                            |
| 8.  | Does the car park income match the car park cash collection records?   | ✓   |          | generally yes but not during the upgrade of the machines. |
| 9.  | Does the toilet income match the toilet cash collection records?   | ✓   |          | Small discrepancies as machine near end of life           |

|                          |  |             |         |
|--------------------------|--|-------------|---------|
| 10.                      | Spot check cash in the accounting system against the collection records. | ✓           |         |
| <b>Other Comments</b>    |  |             |         |
| <b>Internal Auditors</b> |  |             |         |
|                          | Print  | Signature   | Date    |
| 1.                       | J. Housley   | [Signature] | 25/3/24 |
| 2.                       | T. Frenchie  | [Signature] | 25/3/24 |



## 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       |                                 |
| 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       |                                 |
| 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 | and being updated currently. |
| 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 |                              |

J. Young *folger*. 28/3/24  
T. FRENCH *French* 25/3/24

## 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 unpresented cheques reported correctly?  | ✓   |    | <i>No unpresented cheques.</i> |                   |  |       |      |                    |                |                     |                |
| 5  | Are the credits and direct debits unaccounted for reasonable?  | ✓   |    | <i>There are none</i>          |                   |  |       |      |                    |                |                     |                |
| 6  | Are there any areas of concern with regard to the bank reconciliation or banking arrangements?                           | .   |    |                                |                   |  |       |      |                    |                |                     |                |
|  |  |     |    |                                |                   |  |       |      |                    |                |                     |                |
|  |  |     |    |                                |                   |  |       |      |                    |                |                     |                |
|  |  |     |    |                                |                   |  |       |      |                    |                |                     |                |
|  | <b>Other Comments</b>  |     |    |                                |                   |  |       |      |                    |                |                     |                |
|  |  |     |    |                                |                   |  |       |      |                    |                |                     |                |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Internal Auditors</th> </tr> <tr> <th style="width: 50%;">Print</th> <th style="width: 50%;">Date</th> </tr> </thead> <tbody> <tr> <td>1. <i>J. Hovda</i></td> <td><i>25/3/24</i></td> </tr> <tr> <td>2. <i>T. Freund</i></td> <td><i>25/3/24</i></td> </tr> </tbody> </table> |  |     |    |                                | Internal Auditors |  | Print | Date | 1. <i>J. Hovda</i> | <i>25/3/24</i> | 2. <i>T. Freund</i> | <i>25/3/24</i> |
| Internal Auditors  |  |     |    |                                |                   |  |       |      |                    |                |                     |                |
| Print  | Date   |     |    |                                |                   |  |       |      |                    |                |                     |                |
| 1. <i>J. Hovda</i>   | <i>25/3/24</i>   |     |    |                                |                   |  |       |      |                    |                |                     |                |
| 2. <i>T. Freund</i>  | <i>25/3/24</i>   |     |    |                                |                   |  |       |      |                    |                |                     |                |



# 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?  |                    | ✓              | <i>In process</i> |
| 7                        | Have there been any data breaches since the last audit?   |                    | ✓              |                   |
| <b>Other Comments</b>    |   |                    |                |                   |
| <b>Internal Auditors</b> |   |                    |                |                   |
|                          | Print   | Signature          | Date           |                   |
|                          | 1. <u>J. Younkin</u>  | <u>[Signature]</u> | <u>25/3/24</u> |                   |
|                          | 2. <u>T. French</u>   | <u>[Signature]</u> | <u>25/3/24</u> |                   |

# Internal Audit

| No.   | Expenditure  | Yes     | No | Comments                                   |       |                             |      |             |                    |         |              |                    |         |
|---|--|---------|----|--|-------|-----------------------------|------|-------------|--------------------|---------|--------------|--------------------|---------|
| 1   | Have all payments been authorised by the Council? (check sample of payments).  | ✓       |    | SBR Electrical 24/1/24 £80.80.             |       |                             |      |             |                    |         |              |                    |         |
| 2   | Are invoices or vouchers available for all payments? (check sample of payments).                                     | ✓       |    | SBR Electrical as above                    |       |                             |      |             |                    |         |              |                    |         |
| 3   | Are cheque counterfoils signed by at least two authorised signatories?   | ✓       |    | All payments by BACS not cheque            |       |                             |      |             |                    |         |              |                    |         |
| 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?  | ✓       |    | Three quotes for purchase of photo copier. |       |                             |      |             |                    |         |              |                    |         |
| <b>Other Comments</b>   |  |         |    |  |       |                             |      |             |                    |         |              |                    |         |
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| Print   | Internal Auditors Signature  | Date    |    |  |       |                             |      |             |                    |         |              |                    |         |
| 1. J. Younk   | <i>[Signature]</i>   | 20/3/24 |    |  |       |                             |      |             |                    |         |              |                    |         |
| 2. T. French  | <i>[Signature]</i>   | 25/3/24 |    |  |       |                             |      |             |                    |         |              |                    |         |

## 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?     |   | N/A     |          |
| 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>   |   |         |          |
| <b>Internal Auditors</b> |   |   |         |          |
|                          | Print   | Signature   | Date    |          |
|                          | 1. J. Youlton   |  | 25/3/24 |          |
|                          | 2. T. FRENCH  |  | 25/3/24 |          |

## 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?<br>(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.   | ✓       |    | <i>One library assistant, one grounds maintenance operator checked.</i> |                          |  |  |  |       |           |      |  |             |                    |         |  |              |                    |         |  |
| <b>Other Comments</b>  |  |         |    |   |                          |  |  |  |       |           |      |  |             |                    |         |  |              |                    |         |  |
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| <u>Internal Auditors</u>   |  |         |    |   |                          |  |  |  |       |           |      |  |             |                    |         |  |              |                    |         |  |
| Print  | Signature  | Date    |    |   |                          |  |  |  |       |           |      |  |             |                    |         |  |              |                    |         |  |
| 1. J. YOUNG  | <i>[Signature]</i>   | 25/3/24 |    |   |                          |  |  |  |       |           |      |  |             |                    |         |  |              |                    |         |  |
| 2. T. FRENCH   | <i>[Signature]</i>   | 25/3/24 |    |   |                          |  |  |  |       |           |      |  |             |                    |         |  |              |                    |         |  |

