

| <b>Risk Assessment</b><br><br><div style="display: flex; flex-direction: column; align-items: center;"> <div style="background-color: red; color: white; padding: 2px 5px;">HIGH</div> 0 <div style="background-color: yellow; color: black; padding: 2px 5px;">MEDIUM</div> 0 <div style="background-color: green; color: white; padding: 2px 5px;">LOW</div> 16 </div> | <div style="text-align: center;"> <b>South Woodham Ferrers Town Council</b><br/> <b>INTERNAL AUDIT 2025-2026</b><br/> <b>AUDIT PLAN WITH COMMENTS / FINDINGS</b> </div> <p>I am pleased to report to Members of the South Woodham Ferrers Town Council (the “Council”), that I have completed my interim internal audit of the Council’s records for the six-month period to 30 September 2025, following my audit visit and subsequent conversations on 20 October 2025.</p> <p>Councillors should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Councillors of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.</p> <p>I would like to take this opportunity to thank the Town Clerk, Karen Atkins for her assistance given to me during my audit visit.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                          |
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| Area                                                                                                                                                                                                                                                                                                                                                                     | Item                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Comments / Findings</b><br>Interim visit 20 Oct 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Comments / Findings</b><br>Year-end Audit XX XXX 2026 |
| Previous Audits                                                                                                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li><b>Date of last External Audit Certificate or Exemption Certificate for 2024-25</b></li> <li>Comments if any</li> <li>Publication on website.</li> <li>Date of last Internal Audit</li> <li>Comments if any</li> <li>Review of any items outstanding from previous internal / external audit reports.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p>PKF Littlejohn signed off the Report &amp; Certificate 2024-25 on 27 August 2025, there were no comments.</p> <p>F&amp;P 14 Oct 2025 Min FP25-125 noted the outcome of the External Audit and Council 21 Oct 2025 Min C25-199</p> <p>The AGAR and additional financial information have been published on the Finance webpage in accordance with the regulations.</p> <p>The Year-end Internal Audit Report for 2024-25 noted by F&amp;P 11 June 2024 Min FP24-8 and Council 17 June 2025 Min C25-157. There were no items to follow up.</p>                                         |                                                          |
| Minutes                                                                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Review of the Council minutes in particular the full Council meetings and the Committees responsible for Governance &amp; Finance matters.</li> <li><b>General Power of Competence (GPC) ?</b></li> <li>Dispensations in place eg - S.40 LA&amp;A Act 2014 filming/recording</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Singed versions of the Minutes were made available for inspection.</p> <p>As well as the full Council meeting the following main Committees meet all reporting to full Council.</p> <p>Finance &amp; Projects Comm (F&amp;P)</p> <p>Planning &amp; Environment Comm (monthly)</p> <p>Events, Community &amp; Leisure Comm</p> <p>Agendas &amp; Minutes are available to view on the website.</p> <p>Council 16 Jan 2024 Min C573 – agreed to adopt the General Power of Competence (GPC), to be revisited annually. <b>Re-adopted for 2025-26 Council 14 Jan 2025 Min C25-92</b></p> |                                                          |

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|                                                                     |                                                                                                                                                                                                                                                                                                                      | <p>Council 22 Oct 2024 - Local Council Award Scheme (LCAS) - awarded the Foundation Award.</p> <p><b>The Town Clerk advised me that the submission for the Silver Quality Award was waiting its assessment</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
| <p><b>Code of Conduct/ Acceptance of Office</b></p>                 | <ul style="list-style-type: none"> <li>• Date adopted</li> <li>• Any changes in elected/co-opted members since last Audit visit?</li> <li>• DPI's complete</li> <li>• DPI's on website or weblink</li> <li>• New Governance Compliance NEXT ELECTION ?</li> </ul> <p><b>DEVOLUTION/ Local Gov Reorganisation</b></p> | <p>20 Councillors in post a full compliment as at April 2025 following the co-option of Mia Barnett – Council 18 March 2025 Min C25-110</p> <p>Cllr Piesse (Elmwood Ward) resigned 28 Aug 2025, vacancy currently being advertised.</p> <p>DPI's available to view on the Council's website. May 2027</p> <p><b>Devolution</b> - Council 18 March 2025 Min C25-118, received an update on the Devolution and Information for the County of Essex, which is in the first tranche of areas to be implemented with Mayoral Elections scheduled for 7 May 2026 and "Vesting Day" (ie the day when existing County, Unitary &amp; District/Borough Councils will cease to exist) will be 1<sup>st</sup> April 2028.</p> <p>Annual Council 13 May 2025 Min C25-146 advised that the Govt Department had responded positively to the Interim Proposals Plan submitted by the Essex councils who had been requested to submit a suitable structure for unitary authorities by 26 Sept 2025.</p> <p>Council 22 July 2025 Min C25-183 advised that Essex CC will be proposing a 3 unitary solution (North, Mid and South Essex with <b>Mid Essex comprising Brentwood, Chelmsford, Epping Forest, Harlow and Maldon</b> )</p> <p>Council 21 Oct 2025 Min CV25-204 Councillors were advised that 10 of the 15 local authorities supported a 5 unitary authority approach (<b>Chelmsford would combine with Brentwood &amp; Maldon</b>)</p> <p><b>Government decision to be made in 2026.</b></p> |  |
| <p><b>Standing Orders (SOs) and Financial Regulations (FRs)</b></p> | <ul style="list-style-type: none"> <li>• Have they been formally adopted and applied?</li> <li>• Have any changes been made since they were adopted or the last audit and minuted?</li> <li>• Are Tender/contract values consistent between SOs &amp; FRs</li> </ul>                                                 | <p><b>New Model Financial Regulations published by NALC in May 2024</b> approved by Council 18 June 2024 Min C24-40</p> <p>In March 2025 a Working Party was set up to review the Fin Regs and report back to Council on 13 May 2025.</p> <p>F&amp;P Comm 8 April 2025 Min FP25-88 discussed the Working Party recommendations and recommended the Fin Regs to full Council on 13 May 2025 Min C25-144 with two amendments to Fin Reg 1.7.2 (£30,000 incl VAT)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |

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|                        | <p>and changes been formally adopted by the Council?</p> <ul style="list-style-type: none"> <li>• <b>Virtual Meetings / Delegation to Clerk/RFO still in place ?</b></li> <li>• <b>Updated re New NALC Models SO's 2025, Fin Regs 2024 ?</b></li> </ul> <p>Two signature rule still in place?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>and 6.9 iv (bank transfer thresholds set at £25,000 except receipt of the two precept payments where the funds be immediately transferred to the Unity Instant Saver a/c)</p> <p>Council 17 June 2025 Min C25-161 The Standing Orders were amended to reflect the adjusted financial thresholds in the Financial Regulations SO 18v changed to £30,000 and <b>in line with the NALC Model 2025 edition</b>. Both documents are on the Councils website along with 36 other policies.</p> <p>Yes</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Risk Management</b> | <ul style="list-style-type: none"> <li>• <b>Risk Assessments</b> – Are they: <ul style="list-style-type: none"> <li>○ Carried out regularly?</li> <li>○ Adequate?</li> <li>○ Reported in the minutes?</li> <li>○ <b>Inspections of play equipment etc if carried out by staff/Cllrs have they been trained, accredited?</b></li> <li>○ <b>ANNUAL REVIEW ?</b></li> </ul> </li> <li>• <b>Insurance cover</b> – is it: <ul style="list-style-type: none"> <li>○ Appropriate/Adequate?</li> <li>○ LTA in place?</li> <li>○ Reviewed regularly?</li> <li>○ Fidelity Guarantee Cover £ (Balances + ½ Precept)</li> </ul> </li> <li>• <b>Internal controls</b> – are they: <ul style="list-style-type: none"> <li>○ Documented?</li> <li>○ Adequate?</li> <li>○ Reviewed regularly?</li> <li>○ <b>Statement of Internal Control (SIC)?</b></li> </ul> </li> </ul> | <p>Council 13 May 2025 Min 25-142 Risk Management Policy review.</p> <p>The above policy compliments the Financial Risk Assessment document (Council 14 Jan 2025 Min C25-97) and the Strategic Risk Register.</p> <p>The play area at the Village Hall is checked every morning by the fully trained ESO's (updated accreditation valid until May 2028) completing a risk assessment and playground check list. ROSPA annual inspection undertaken by Play Safety in June 2025, Report received ECLComm 15 July 2025 Min ECL-25-147.</p> <p>Insurance cover in place with Zurich Municipal from 1 June 24 to 31 May 2025, the last year of the existing Long Term Agreement to 1 June 2025.</p> <p>Annual Council 13 May 2025 Min C25-143 – considered several quotes the Council agreed a 2-year extension to the existing policy with Zurich Municipal to 1 June 2027. A separate annual motor policy with Zurich Municipal currently 31 May 2025 to 30 May 2026.</p> <p>Fidelity Guarantee = £1m</p> <p>Council 14 Jan 2025 Min C25-97 approved the Investment Strategy and Reserves Policy.</p> <p>Council 14 Jan 2025 Min C25-97 Review of Internal Control &amp; Internal Audit</p> <p>F&amp;P 3 June 2025 Min FP25-108.2 Cllr Price appointed Cllr for verification purposes such as bank reconciliation for 2025-26. <b>Quarterly verification</b></p> |  |

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|                                                                                                                    | <ul style="list-style-type: none"> <li>• <b>Systems and Procedures</b> – are they: <ul style="list-style-type: none"> <li>○ Documented?</li> <li>○ Adequate?</li> <li>○ Followed?</li> <li>○ Reviewed regularly?</li> </ul> </li> <li>• <b>IT Policy covering digital and data compliance 2025</b></li> </ul>                                                                                                                                                                                                                                                                      | <p>The Policies webpage includes 36 Policies at the time of my audit visit.</p> <p>Council 13 May 2025 Min 25-142 Complaints Procedure, Publication Scheme, Risk Management Policy and Appraisal Policy</p> <p>Council 17 June 2025 Min C25-162 <b>IT Policy (changes for digital and data compliance 2025)</b>, FOI Scheme, Press &amp; Social Media Policy and H&amp;S Policy</p> <p>Council 22 July 2025 Min C25-181 approved the Bandstand Hire Policy and related fees</p> <p>Council 21 Oct 2025 Min C25-202 Grants Policy, Hall Hire/Bandstand Grant Policy, Document Retention Policy and Volunteer Policy.</p>                                                                                                                                                                                                                                                                     |  |
| <b>Budgetary Controls</b>                                                                                          | <ul style="list-style-type: none"> <li>• Is the annual budgeting process reported and approved by the full Council? <ul style="list-style-type: none"> <li>○ <b>Budget/Precept amounts minuted?</b></li> <li>○ <b>Review of All Reserves included as part of the Budget Setting Process?</b></li> </ul> </li> <li>• Is the actual performance against the budgets reported to the Council during the year <ul style="list-style-type: none"> <li>○ Compare with Fin Regs requirements?</li> </ul> </li> <li>• Are significant variances explained in sufficient detail?</li> </ul> | <p>Council 17 June 2025 Min C25-155 Earmarked Reserves Approved recommendations from F&amp;P Comm 3 June 2025 FP25-107 make contributions to 3 Reserve Funds from the General Reserve.</p> <p>F&amp;P Comm 3 June 2025 Min FP25-103 noted the budgetary positions of the Committee and Champions Manor Hall as at 28 May 2025 as well as the bank balances as at 30 April 2025 .</p> <p>F&amp;P Comm 14 Oct 2025 Min FP25-121 noted the budgetary positions of the Committee and Champions Manor Hall as at 8 Oct 2025 as well as the bank balances as at 30 Sept 2025.</p> <p><b>Budget/Precept for 2026-27</b></p> <p>F&amp;P 11 Nov 2025 will be considering the Draft Budget and forecast for 2026-27. The Council meeting in January 2026 will set the level of Precept Requirement by which time the Council will know the Tax Base for 2026-27 (last year 2025-26 Tax Base fell)</p> |  |
| <b>Section 137 expenditure if relevant (GPC adopted?)</b><br><br><b>£11.10 FOR 2025-26</b><br>(£10.81 FOR 2024-25) | <ul style="list-style-type: none"> <li>• What is the cash limit for the year?</li> <li>• Is a separate account/analysis kept?</li> <li>• Has the cash limit been exceeded?</li> </ul> <p>Have the spending powers been properly used and Minuted?</p>                                                                                                                                                                                                                                                                                                                              | GPC re-adopted – Council 14 Jan 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |

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| Book-keeping | <ul style="list-style-type: none"> <li>Cashbook - is it:</li> <li>Fit for purpose?</li> <li>Arithmetically correct?</li> <li>Balanced regularly?</li> <li>Reported to Council regularly?</li> <li><b>Turnover above £200k pa ?</b></li> <li><b>Income &amp; Expenditure basis of accounting?</b></li> <li>Record keeping and the arrangements in place to store previous year's accounts etc.</li> </ul>               | <p>The Council uses the Rialtas Omega Cashbook, Sales &amp; Purchase Ledgers and the Purchase Ordering function.</p> <p>The Council accounts on an Income &amp; Expenditure basis</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |
| Petty Cash   | <ul style="list-style-type: none"> <li>Has the amount of petty cash float been agreed?</li> <li>Are all petty cash entries recorded?</li> <li>Are payments made from petty cash fully supported by receipts / VAT invoices?</li> <li>Are petty cash reimbursements signed for?</li> <li><b>Date of last petty cash reimbursement/top-up?</b></li> <li>Is petty cash balance independently checked regularly</li> </ul> | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
| Payroll      | <ul style="list-style-type: none"> <li><b>Who is on the payroll and are contracts of employment in place?</b></li> <li>Who is the RFO?</li> <li><b>Annual Appraisal in place ?</b></li> <li>Have there been any changes to the establishment and/or changes to individual contracts during the year?</li> </ul>                                                                                                        | <p><b>Payroll records checked up to Sept 2025 including the new starter details and data provided by James Todd &amp; Co</b></p> <p>The Council currently has 6 employees –<br/> Town Clerk – Karen Atkins (37hrs pw)<br/> Environment &amp; Leisure Officer – David Smith (37hrs pw)<br/> Admin Assistant – Debbie Edwards (20hrs pw)<br/> Two ESO's – Shaun Blackmore (37hrs pw) and John Rogers (32hrs pw)</p> <p><b>Part-time Events &amp; Marketing Officer. Ms Connie Cutter started on 21 May 2025 (16 hrs pw).</b></p> <p>Staffing Comm 12 May 2025 Min SC46 – Town Clerk reported that all the 1:1 appraisal meetings had been completed. Town Clerk appraisal reported to the Staffing Comm 12 May 2025 Min SC48 and recommended a salary progression back dated to 1 April 2025.</p> |  |

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|                 | <ul style="list-style-type: none"> <li>• <b>Members Allowances in place and paid via payroll system?</b></li> <li>• Have new appointments and changes to contracts been approved and minuted?</li> <li>• Do salaries paid agree with those approved by the Council?</li> <li>• Have PAYE/NI/Pension requirements been properly applied and accounted for?</li> <li>• Payroll outsourced?</li> </ul> <p><b>WORKPLACE PENSION IN PLACE</b></p> | <p><b>Staffing Comm 21 Oct 2025 Min SC62</b> and Confidential Minutes refer to a case of long-term sick absence and authority to appoint a Temporary Street Service Operative to cover. Temporary Contract advice sought from Worknest HR as necessary</p> <p><b>Min SC 63NOTE the Town Clerk has completed the qualification PIALC – England (Principles of Internal Auditing Local Councils) on 7th September 2025.</b></p> <p>Cllr Allowances paid quarterly and claimed by all 17 Cllrs re-elected in May 2023.</p> <p>National Pay Award 2025-26 award (3.2%) announcement received from NALC noted by Staffing Comm 18 Aug 2025 Min SC55</p> <p>Worknest HR retained with services to be used on an ad-hoc basis in the future.</p> <p>Payroll is outsourced to James Todd &amp; Co who provide the necessary HMRC and Essex Pension Reports as well as the payslips</p> <p><b>Essex Pension Fund</b> available to eligible employees. Last Actuarial Valuation of the Essex Pension Fund as at 31 March 2022 determined the contribution rates with effect from 1 April 2023 to 31 March 2026. The Actuarial Valuation as at 31 March 2025 will determine the new employers contribution rates for the next 3-year period commencing 1 April 2026. The Essex Pension Fund has been issuing specific Newsletters to the Pension Scheme members which includes SWFTC advising on the progress with the 2025 Valuation. The “employers contribution levels” for SWFTC should be confirmed in the next few months in time for the Budget and Precept setting meetings in January 2026.</p> |  |
| <b>Payments</b> | <ul style="list-style-type: none"> <li>• Are all payments recorded and supported by appropriate documentation?</li> <li>• Are payments minuted?</li> </ul>                                                                                                                                                                                                                                                                                   | <p>Good system of verification &amp; certification of invoices for payment involving Council Officers and 2 Councillors who also approve the BACs payments. F&amp;P 3 June 2025 Min FP25-108 Cllr Price appointed to independently verify the Bank Recs for 2025-26 endorsed by Council 17 June 2025 C25-164.2</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |

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|          | <ul style="list-style-type: none"> <li>• Review of DD's and SO's ?</li> <li>• <b>STAFF costs definition for inclusion in Box 4 for 2025-26, check parity with 2024-25 ? Currently includes salary, tax, NIC &amp; Pension (employee &amp; ers) + taxable benefits ( home working allowance, broadband &amp; phone allowance etc NOT incl.)</b></li> <li>• Has VAT been identified, recorded and reclaimed?</li> <li>• Have internal control procedures inc. segregation of duties been adhered to?</li> <li>• Contracts: <ul style="list-style-type: none"> <li>○ What contracts exist?</li> <li>○ Compliance with SOs &amp; FRs for letting of contracts?</li> <li>○ Have any new contracts or contract variations and/or extensions been awarded in the year?</li> <li>○ Have contract payments been made in accordance with the contract document?</li> </ul> </li> </ul> | <p>Payment schedules reported to F&amp;P Comm each month and payments listing published as part of the Agenda papers on the website.</p> <p>SO's and DD's in place mainly linked with utility services received - O2, BT, Barclaycard, Chelmsford CC (rates), Total energies, British Gas, Wave Utilities (water charges) Mobilize Lease &amp; Co (Van lease payments)</p> <p>Staff costs definition used within the Omega Accounting package complies with the Statement of Accounts requirement for Box 4.</p> <p><b>VAT submissions to date –</b><br/> 2024-25 Qtr 4 £6,483 received 14 April 2025<br/> 2025-26<br/> Qtr 1 £4,265 received 11 July 2025<br/> Qtr 2 £6,913 received 14 Oct 2025</p> <p><b>Sample contracts/agreements in place.</b><br/> Fen Contracts – replacement of two bridges on the Fen<br/> DCW Cleaning Services – CMH cleaning of carpets and 75 chairs (July 2025)<br/> Armour Shutters Ltd – CMH servicing of fire doors and roller shutters in kitchen area<br/> Hewes Security Ltd – monitoring/service of the Intruder Alarm system at Champions Manor Hall<br/> CT Services Group – CMR Cleaning<br/> JW Davis Enterprises Ltd – Open Space Contract<br/> Green Recycling – Trade Waste<br/> Amethyst Horticulture – summer planting 2025<br/> Grenke Leasing – new photocopier contract<br/> LITE – Christmas Lights Contract 2025<br/> G Burley &amp; Sons Ltd – summer planting and Mtce</p> |  |
| Receipts | <ul style="list-style-type: none"> <li>• Are all receipts recorded correctly?</li> <li>• Are all receipts promptly banked?</li> <li>• Precept, CTSG and Sect 106 &amp; CIL payments</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p><b>Scottish Power Solar Panel Scheme</b> F&amp;P Comm 8 April 2025 Min FP25-87 noted the Council was now a Smart Export Guarantee customer at a SmartGen tariff rate of 12p per kw.</p> <p>Sumup machine in place to assist with group events like the toddler group.</p> <p>F&amp;P Comm 8 April 2025 Min FP25-90 – Garden of Remembrance fees for 2025-26 increase by 5% and Min FP25-91 – Champions Manor Hall/Bandstand Hire fees</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |

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|                                                                           | <ul style="list-style-type: none"> <li>• <b>Are income records inc allotments, burials, hirings adequate?</b></li> <li>• Are invoicing arrangements adequate including VAT where applicable?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>for 2025-26 increase of 5% rounded to the nearest 50p from 1 July 2025.</p> <p>CIL Receipts 1/10/24 – 31/3/25 = £5,663 recd 16 May 2025</p> <p>Invoicing for hirings checked</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| Bank reconciliation & PWLB Loans                                          | <ul style="list-style-type: none"> <li>• What current/deposit accounts exist?</li> <li>• <b>Investment Strategy recommended where bank balances are in excess of £100k.</b> FSCS aware ?</li> <li>• Are bank reconciliations regularly carried out for each account and signed off by Councillors?</li> <li>• Year-end Level of Balances to Precept ratio</li> <li>• Are the cheque counterfoils, paying-in books and bank statements adequately referenced?</li> <li>• When was the last review of the banking arrangements?</li> <li>• <b>Internet Banking?</b></li> <li>• <b>Debit/Credit Card?</b></li> <li>• <b>and if in place Financial Regs up to date ?</b></li> <li>• Signature review (Two signatures required?)</li> <li>• Any PWLB loans in place ?</li> </ul> | <p><b>Bank account balances as at 30 Sept 2025 -</b></p> <p>Unity Trust Current (2312) - £ 71,786</p> <p>Unity Trust Instant Saver (7758) - £561,429 (2.75%)</p> <p>Santander Bus Saver (2723) - <u>£305,803</u> (2.23%)</p> <p><u>Total cash balance</u> - <b>£939,018</b></p> <p>Bank interest received during 2024-25 - £18,678 (£9,713 – 2023-24)</p> <p><b>F&amp;P Comm 3 Dec 2024 Min FP24-63 approved the new Annual Investment Strategy 2025-26 and the General Reserves Policy. Endorsed by the Council at its January 2025 Meeting</b></p> <p>Unity Trust internet banking in place</p> <p>Barclaycard in place with a spend limit of £5,000 per 6 week period</p> <p>Existing bank signatories Cllrs Crosbie, Eley, Kelly, O'Brien, Piesse, and Shearing approved for 2025-26 - Council 17 June 2025 C25-164.1</p> <p>PWLB loan outstanding at 31 March 2025 = £56k, Loan matures April 2028</p> |  |
| Assets changes Asset Register (AR) and Investment Register if applicable. | <ul style="list-style-type: none"> <li>• Are all the material assets owned by the Council recorded in an AR ?</li> <li>• Is the AR up to date?</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>Asset value as at 31 Mar 2025 - £3,146,347</p> <p>Asset Register reviewed by Annual Council May 2025 C25-134.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |

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| Loans by the Council                                      | <ul style="list-style-type: none"> <li>• Basis of Asset Values and Reviews</li> <li>• Are long-term investments recorded?</li> <li>• Does the AR show the insurance values ?</li> <li>• Digital Photographic evidence?</li> <li>• Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ?</li> <li>• Loans to local bodies including any indemnities in place.</li> </ul>                                                                                                                                                                                                              | <p>A full review of the Asset Register will be undertaken as part of the year-end audit visit next April/May 2026.</p> <p><b>The year-end Fixed Asset register is included in the Financial Information per financial year on website.</b></p>                                                                                                                                                                                                                                                                                                                                                |  |
| <p><b>Year-end procedures</b></p> <p><b>Inc. AGAR</b></p> | <ul style="list-style-type: none"> <li>• Does the <b>2025-26 AGAR Statement of Accounts</b> agree with the cashbook?</li> <li>• Is there an audit trail from the financial records to the accounts and have debtors and creditors been properly recorded?</li> <li>• <b>Date of approval of 2024-25 AGAR &amp; Certificate of Exemption criteria met, exemption declared</b></li> <li>• <b>PROOF of public rights provision during summer 2025 &amp; website– AIAR ICOs</b></li> <li>• <b>Public Inspection Period Minuted ?</b></li> <li>• Governance compliance regime - refer to <b>Practitioners' Guide 2025</b></li> </ul> | <p>Year-end procedures to be checked at final audit</p> <p>The AGAR 2024-25 was approved by Council 17 June 2025 Mins C25-163.1 &amp; 163.2, the RFO had signed off the Statement of Accounts on 15 May 2025.</p> <p><b>Date of Announcement</b> - 18 June 2025<br/> <b>Public Inspection period</b> – 23 June to 1 Aug 2025<br/> <b>Evidence</b> – Evidence of the website posting of the Notice of Public Rights dated 20 June 2024 as per the “news” webpage within the Councils website.</p> <p>Council 17 June 2025 Min C24-163.3 noted period of exercise of public rights as above</p> |  |

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| <p><b>Additional tests – (as necessary)</b></p> | <ul style="list-style-type: none"> <li>• Computer systems: <ul style="list-style-type: none"> <li>○ The procedures for the backing up of computerised records</li> <li>○ Council owned PC/laptop ?</li> <li>○ <b>Email security</b></li> <li>○ <b>Encryption of data?</b></li> </ul> </li> <li>• <b>Trust Funds/Charities – Charity Commission filing?</b></li> <li>• Annual review of the effectiveness of Internal Audit inc. Appointment of IIA</li> <li>• <b>Website host and Webmaster and any changes?</b></li> <li>• <b>Website functionality &amp; accessibility NALC L09-18</b></li> <li>• <b>TRANSPARENCY CODE compliant especially for Exempt Authorities</b></li> <li>• <b>Post GDPR (May 2018)</b> <ul style="list-style-type: none"> <li>○ Privacy Notice</li> <li>○ Cllr email addresses?</li> <li>○ Email disclaimer</li> </ul> </li> </ul> <p><b>Other matters inc DPO arrangements</b></p> <p><b>PRACTITIONERS' GUIDE 2025</b><br/> <b>From 2025-26 the AGAR Section 1 Annual Governance Statement will include an additional Assertion 10 Digital and Data Compliance.</b></p> | <p>No changes since my last visit -<br/> VOIP installation upgrade at Champions Manor Hall – provided by Daisy Communications Ltd</p> <p>Ahead 4 manages the Council's IT requirements including hosting the emails, Office 365 licences and security arrangements.</p> <p>No charity involvement</p> <p>Internal Audit 2024-2026 - F&amp;P Comm 12 Nov 2024 Min FP24-50 recommended to Council that I be retained for the services of Internal Audit for 2024/2025/2026 and then for an indefinite period.</p> <p>Vision ICT</p> <p>The Town Clerk is the main “webmaster” but the Admin Assistant and Environment &amp; Leisure Officer also contribute to the management of the Councils website.</p> <p>Cllrs email addresses were introduced from April 2023 similar the staff addresses eg <a href="mailto:debbie@southwoodhamferrerstc.gov.uk">debbie@southwoodhamferrerstc.gov.uk</a></p> <p>The Town Clerk is the DPO</p> <p><b>Council 17 June 2025 Min C25-162 - IT Policy (includes changes for digital and data compliance 2025)</b></p> |  |
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