

<b>Risk Assessment</b> <div style="background-color: red; color: black; padding: 2px; display: inline-block;">HIGH</div> 0 <div style="background-color: yellow; color: black; padding: 2px; display: inline-block;">MEDIUM</div> 0 <div style="background-color: green; color: black; padding: 2px; display: inline-block;">LOW</div> 16	<div style="text-align: center;"> <b>South Woodham Ferrers Town Council</b>  <b>INTERNAL AUDIT 2023-2024</b>  <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 year-end internal audit of the Council’s records for the twelve month period to 31 March 2024, following my audit visit and subsequent conversations on 8 May 2024. The traffic light system of “risk” has been used to highlight any areas for attention.</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>		
Area	Item	Comments / Findings Interim visit 29 Nov 2023	Comments / Findings Year-end Audit 8 May 2024
Previous Audits	<ul style="list-style-type: none"> <li>• <b>Date of last External Audit Certificate or Exemption Certificate for 2022-23</b></li> <li>• Comments if any</li> <li>• Publication on website.</li> <li>• Date of last Internal Audit 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 2022-23 on 29 August 2023, there were no comments.</p> <p>F&amp;P 3 Oct 2023 Min FP165 noted the outcome of the External Audit and Council 17 Oct 2023 Min C542</p> <p>The AGAR and additional financial information has been published on the Finance webpage in a timely manner.</p> <p>The Internal Audit Report by Heelis &amp; Lodge dated 28 April 2023 considered by F&amp;P 13 June 2023 Min FP132. There were no items to follow up.</p>	<p>The Interim Audit Report was noted by F&amp;P Comm 9 Jan 2024 Min FP200 to be considered by Council on 16 Jan 2024. Council 16 Jan 2024 Min C579 approved the Internal Audit report.</p>

Minutes	<ul style="list-style-type: none"> <li>• Scan of the minutes of the Council's meetings and the Finance Committee.</li> <li>• <b>General Power of Competence (GPC) ?</b></li> <li>• Dispensations</li> <li>• S.40 LA&amp;A Act 2014 filming/recording</li> </ul>	<p>Following a review of how the Council conducts its business the new Committee Structure introduced in April 2022 has settled in well with the following main Committees reporting to full Council.</p> <p>Finance &amp; Projects Comm (F&amp;P) Planning &amp; Environment Comm Events, Community &amp; Leisure Comm</p> <p>Agendas and Minutes are available to view on the website.</p> <p><b>The Town Clerk confirmed this is an agenda item on the next Council agenda in January.</b></p>	<p>Council 16 Jan 2024 Min C580 Local Council Award Scheme (LCAS). The Clerk advised on the progress towards achieving the Foundation Award.</p> <p>Council 16 Jan 2024 Min C573 – agreed to adopt the General Power of Competence (GPC)</p>
Code of Conduct/ Acceptance of Office	<ul style="list-style-type: none"> <li>• Date adopted</li> <li>• Any changes in elected/co-opted members since last Audit ?</li> <li>• DPI's complete</li> <li>• DPI's on website or weblink</li> <li>• New Governance Compliance</li> <li>• NEXT ELECTION ?</li> </ul>	<p>17 Councillors re-elected in May 2023 (20 Cllrs full compliment)</p> <p>Cllr Naslund and Piesse co-opted Council 22 Aug 2023 Min C518</p> <p>At the time of my visit there was 1 vacancy in the Woodville Ward currently being advertised for co-option.</p> <p>DPI's available to view on the Council's website. May 2027</p>	<p>Pauline Price co-opted Council 19 March 2024 Min C592 – DPI signed 5 April 2024</p>
Standing Orders and Financial Regulations	<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?</li> <li>• Have any changes been formally adopted by the Council?</li> <li>• <b>Virtual Meetings / Delegation to Clerk/RFO still in place?</b></li> <li>• <b>Updated re NALC Models SO's 2018 updated April 2022, Fin Regs 2019 ?</b></li> <li>• Two signature rule still in place?</li> </ul>	<p>Standing Orders and Financial Regulations were revised by the Town Clerk in line with the NALC Models and approved by Council 14 March 2023</p>	<p>F&amp;P Comm 9 Jan 2024 Min FP201 proposed the setting up of a working group to review the Fin Regs for recommendation and approval by Council at its meeting scheduled for 19 March 2024. - Council 19 March 2024 Min C603 approved the Fin Regs.</p> <p>Council 16 Jan 2024 Min C578 approved the reviewed SO's with no changes.</p> <p><b>New Model Financial Regulations published by NALC since my audit visit.</b> They have undergone a major overhaul with a greater emphasis on Risk Management and separate sections on the new forms of electronic payment arrangements such as BACS, CHAPS and debit &amp; credit cards.</p> <p><b>The Contract Finders threshold has increased to £30k. as notified via the NALC LTN 87 dated Jan 2024.</b></p> <p><b>SO's will need updating and new Model Fin Regs adopted. Post Audit Note: The Town Clerk confirmed that this matter will be put on the Finance &amp; projects Agenda for 11 June 2024.</b></p>

<p><b>Risk Management</b></p>	<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>• Insurance cover – 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>• Internal controls – 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> <li>• Systems and Procedures – are they: <ul style="list-style-type: none"> <li>○ Documented?</li> <li>○ Adequate?</li> <li>○ Followed?</li> <li>○ Reviewed regularly?</li> </ul> </li> </ul>	<p>There is a Financial Risk Assessment document for the Council on the Policies page of the website completed by the Town Clerk dated 17 January 2023. There are no comments or recommendations against the “control measures” set against each subject heading. However, on the same webpage there is a Strategic Risk Register, which does have detailed “Notes/Mitigating Actions” against each area of risk.</p> <p>The play area at the Village Hall is checked every morning by the fully trained ESO’s (accreditation valid until May 2025) completing a risk assessment and playground check list.</p> <p>Insurance cover in place with Zurich Municipal from 1 June 23 to 31 May 2024, Long Term Agreement in place to 1 June 2025. As completed previously the Town Clerk will source three quotes when the renewal quote is due. Specialist brokers available are <a href="http://www.jameshallam.co.uk">www.jameshallam.co.uk</a> and <a href="http://www.clearcouncils.co.uk">www.clearcouncils.co.uk</a> (formerly BHIB based in Leicester)</p> <p>F&amp;P 13 June 2023 Min FP130.2 Cllr Kelly appointed Cllr for verification purposes such as bank reconciliation. <b>Quarterly verification</b> The “Adequate and effective system of Internal Control and Internal Audit” document was last reviewed in January 2023 with the next review scheduled for January 2024. <b>Post Audit Note:</b> Since been agreed at F&amp;P to be recommended to Council in January</p> <p>The Policies webpage includes the following Policies Grants Policy and Grant Application Form (in the process of being amended/updated) Cllr Code of Conduct, Complaints, Civility &amp; Respect, Press &amp; Social Media, GDPR (and <b>Privacy Notice</b>) and Freedom of Information Policies. As well as the Standing Orders and Financial Regulations other “internal” policies include the IT Policy, Health &amp; Safety and Dignity at Work Policies</p>	<p>Council 16 Jan 2024 Min C578 – Review of the Financial Risk Assessment</p> <p>Council 16 Jan 2024 Min C581 – Tree Survey of all Council owned land completed. Council 19 March 2024 Min C596 agreed the budget virement for the Tree Works required.</p> <p>F&amp;P Comm 9 April 2024 Min FP230 approved a 24-month lease of an electric van, charging point and insurance cover for 3 staff members. Insurance to be taken out when the electric van is delivered.</p> <p>Council 16 Jan 2024 Min C578 – Internal Control and Internal Audit Policy. The Grant Policy was reviewed by F&amp;P Comm 5 Dec 2023 Min FP190 and recommended to full Council.</p> <p>New Hall/Facility Hire Policy considered by F&amp;P Comm 5 Dec 2023 Min FP190 and recommended to full Council. Council 16 Jan 2024 Min C578 – approved the IT Policy with one amendment relating to Cllr recommended password changes every 6 months. Whistle Blowing Policy Hall Hire Policy &amp; Grant Policy Council 19 March 2024 Min C603 – Approved the Environment &amp; Waste Recycling Policy and new CCTV Policy</p>
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<p><b>Budgetary Controls</b></p>	<ul style="list-style-type: none"> <li>Is the annual budgeting process reported and approved by the 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?</li> </ul> </li> <li>Are significant variances explained in sufficient detail?</li> </ul>	<p>F&amp;P Comm receive the bank balances and list of financial transactions since the last meeting.</p> <p>F&amp;P Committee 18 April 2023 Min FP110 agreed to form a Working Group to discuss the Reserves and bring back a report to a future meeting. The Town Clerk advised that the Working Group has never met <b>BUT was included when the budgets were discussed and agreed this year.</b></p> <p><b>Budget/Precept for 2024-25</b> F&amp;P 14 Nov 2023 Min FP179 recommend a Precept of £449,200 based on a Tax base of 6115.66 Band D = £73.45 an increase of £0.85 to Council. Council 21 Nov 2023 approved Min C558.1 2024-25 Budget £595,350 and C558.2 Precept £449,200 to be forwarded to Chelmsford City Council.</p>	<p>F&amp;P Comm 9 Jan 2024 Min FP199 noted the budgetary positions of the Committee and Champions Manor Hall as at 31 Dec 2023 as well as the bank balances at the same date. F&amp;P Comm 5 Mar 2024 Min FP213 noted the budgetary positions of the Committee and Champions Manor Hall as at 28 Feb 2024 as well as the bank balances at the same date. F&amp;P Comm 9 April 2024 Min FP227 noted the budgetary positions of the Committee and Champions Manor Hall as at 31 Mar 2024 as well as the bank balances at the same date.</p> <p><b>Budget/Precept for 2024-25</b> Budget papers are available to view on the Council's website.</p>
<p><b>Section 137 expenditure</b></p> <p><b>£9.93 FOR 2023-24</b> (£8.82 FOR 2022-23)</p>	<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> <li>Have the spending powers been properly used and Minuted?</li> </ul>	<p><b>The S137 limit for 2023-24 announced increased by 12.5% (the RPI increase Sept 2021 to 2022) to £9.93</b></p> <p><b>If the Council adopts the General Power of Competence there will be no need to use the Section 137 power.</b></p>	<p>GPC adopted – Council 16 Jan 2024</p>
<p><b>Book-keeping</b></p>	<ul style="list-style-type: none"> <li>Cashbook - is it: <ul style="list-style-type: none"> <li>Fit for purpose?</li> <li>Up to date?</li> <li>Arithmetically correct?</li> <li>Balanced regularly?</li> </ul> </li> <li><b>Turnover above £200k pa ? 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>	<p>The Rialtas Omega System used to produce the year-end Statement of Accounts figures, which were duly checked, and the actual bank statements verified against the System bank statements.</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 ?</b></li> <li>Is petty cash balance independently checked regularly</li> </ul>	No Petty Cash	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 during the year?</li> <li>Have there been any changes to individual contracts during the year?</li> <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/NIC requirements been properly applied and accounted for?</li> <li>Payroll outsourced?</li> <li><b>WORKPLACE PENSION IN PLACE</b></li> </ul>	<p>The Council currently has 5 employees – Town Clerk – Karen Atkins (37hrs pw) made permanent from 9 May 2023 following successful completion of her probationary period Environment &amp; Leisure Officer – David Smith (37hrs pw) started 2 May 2023 Admin Assistant – Debbie Edwards (20hrs pw) Two ESO's – Shaun Blackmore (37hrs pw) and John Rogers (20hrs pw)</p> <p>Cllr Allowances = 10% of Basic Allowance set by Chelmsford CC F&amp;P 13 June 2023 Min FP129 to be tracked each year. NB not available to co-opted councillors.</p> <p>National Pay Award 2023-24 just been agreed (Nov 2023). It has been paid to staff in the Nov 2023 salaries.</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>Essex Pension Fund available to eligible employees</p>	<p>Council 16 Jan 2024 Min C576.4 noted the Environment Officer (Nov 2023) and Admin Asst (July 2023) had passed their probation period. Town Clerk annual appraisal completed on 3 May 2024 and to be considered by the Staff Comm on 10 May 2024 and outcome reported to full Council.</p> <p>Staff Comm 18 Dec 2023 Min 5 approved increase in weekly hours for ESO John Rogers from 2 Jan 2024. – 32 hrs pw new contract inspected.</p> <p>Cllr Allowances paid quarterly, claimed by all of the 17 Cllrs re-elected in May 2023.</p> <p>P60's inspected and compared to Month 12 payroll totals.</p> <p>Worknest HR review of the Staff Handbook and related Policies were approved by the Staff Comm 18 Dec 2023 Min 8</p> <p>Worknest HR – Staffing Comm agreed retention of Worknest HR but to draw down services on an ad-hoc basis in the future.</p>

<p><b>Payments</b></p>	<ul style="list-style-type: none"> <li>• Are all payments recorded and supported by appropriate documentation?</li> <li>• Are payments minuted?</li> <li>• Review of DD's and SO's ?</li> <li>• <b>STAFF costs definition for inclusion in Box 4 for 2023-24, check parity for 2022-23 ? 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 been adhered to?</li> <li>• Contracts: <ul style="list-style-type: none"> <li>○ What contracts exist?</li> <li>○ Compliance with SO's</li> <li>○ Have any new contracts or contract variations/extensions been awarded in the year?</li> <li>○ Procedures adopted for letting of contracts</li> <li>○ Have contract payments been made in accordance with the contract document?</li> </ul> </li> </ul>	<p>New BACs system via Unity Trust Bank in place from April 2023. Good system of verification &amp; certification of invoices for payment involving Council Officers and 2 Councillors who also approve the BACs payments. Payment schedules reported to F&amp;P Comm each month and payments listing published as part of the Agenda papers on the website. There are several SO's and DD's in place mainly linked with the regular utility services received from the likes of O2, BT, Barclaycard, Chelmsford CC, Total energies, British Gas and Crown Gas &amp; Power</p> <p>Staff costs definition used within the Omega Accounting package complies with the Statement of Accounts requirement for Box 4.</p> <p>VAT submissions to date – 2022-23 Qtr 4 £5,503 received 24 April 2023 2023-24 Qtr 1 £4,858 received 11 July 2023 Qtr 2 £8,874 received 6 Oct 2023</p> <p><b>Sample contracts/agreements in place.</b> SLR Contractors Ltd – decoration of Champions Manor Hall (CMH) Custom Fitted Blinds Ltd – replacement blinds for CMH DPS Painting &amp; Decorating Ltd – Repainting of the Bandstand CT Services Group – CMR Cleaning JW Davis Enterprises Ltd – Open Space Contract Green Recycling – Trade Waste</p>	<p>No changes since last visit.</p> <p>Additional SO's/DD's include payments to – Wave Utilities – water charges (re CMH and Garden of Remembrance), Daisy Communications (re CMH) Payment Sense – Merchant Card Processing Smart Office Solution Ltd – printing facilities</p> <p>Qtr 3 £8,741 recd 9 Jan 2024 Qtr 4 £3,473 recd 23 April 2024</p> <p>Electricity contract with Total Energies expired 31 Mar 2024, new 2-year fixed contract to 31 Mar 2026 approved by F&amp;P Comm 9 Jan 2024 Min FP204. Chelmsford CC contract for locking and unlocking the gates at the Garden of Remembrance for 2024-25 approved by F&amp;P Comm 5 Mar 2024 Min FP214 LITE – Christmas Lights Contract renewed for a further 3 years 2023 – 2025 inc. approved by Events, Community &amp; Leisure Comm 21 Mar 2023 Min 108. Additional lights in Trinity Square and Baron Road approved ECL Mins 121 &amp; 133</p>
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<b>Receipts</b>	<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 136 payments</li> <li>• <b>Are income records inc allotments, burials, hirings adequate?</b></li> <li>• Are invoicing arrangements adequate?</li> </ul>	<p>CIL Policy – August 2023 CIL Monies 31 March 2023 = £26,981 Receipts in 2023-24 = £2,694</p> <p>F&amp;P 13 June 2023 Min FP125b Remote payment system SUM UP purchased for use with the toddler group and other events.</p> <p>Invoicing for hirings checked</p> <p>CMR Fees &amp; charges review - will be done on completion of the “upgrade works”.</p>	<p>New Hall/Facility Hire Policy considered by F&amp;P Comm 5 Dec 2023 Min FP190</p> <p>F&amp;P Comm 5 Mar 2024 Min FP213d resolved that the Town Clerk/RFO clears the outstanding customer balances prior to 2022-23 as per the written report explaining that all balances had been investigated and unresolved, which included disputes during the Covid Period.</p> <p>F&amp;P Comm 9 April 2024 Min FP232 – Garden of Remembrance fees for 2024-25 and Min FP233 – Champions Manor Hall/Bandstand Hire fees for 2024-25 increase of 10% rounded to the nearest £1.</p> <p>CiL Monies 2023-24 - £8,534</p> <p>Bank Interest increased by almost £7k</p> <p>Champion Manor Hall hirings improved by the regular Barclays Bank hiring</p>
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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?</li><li>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>Internet Banking/Corporate Card and if in place Financial Regs updated ?</li><li>Signature review (Two signatures required?)</li><li>Any PWLB loans ?</li></ul>	<p><b>Bank account balances as at 31 Oct 2023 -</b></p> <table><tr><td>Unity Trust Current (2312)</td><td>- £516,723</td></tr><tr><td>Santander Bus Saver (2723)</td><td>- £288,874</td></tr><tr><td>Total cash balance</td><td>- £805,597</td></tr></table> <p><b>Current FSCS rules as per the NALC Financial Topic Note – F05-15 extends the FSCS protection to “Small Local Authorities” defined (in this case) as having an annual Budget of below 500,000 Euros (currently approx.. £430k), the Topic Note advises that both Income and Expenditure should be below the threshold. SWFTC expenditure is above this threshold, hence the FSCS protection does not apply to the Council.</b></p> <p><b>However, this is not a reason for the Council to “do nothing” in terms of looking at its Investment Strategy. The Town Clerk had already started to look at other “saving deposit options”, I suggested other financial institutions that accept deposits from Parish/Town Councils One simple option would be to open an “Instant Access” deposit account with Unity Trust Bank. To maximise the interest potential I would recommend that delegated powers be given to the Town Clerk/RFO to manage the two Unity Trust a/cs without compromising the day to day business activity with subsequent retrospective reporting of bank transfers.</b></p> <p>F&amp;P 13 June 2023 Min FP125a Barclaycard in place with a spend limit of £5,000 per 6 week period</p> <p>F&amp;P 13 June 2023 Min FP130.1 Cllrs Eley, Shearring, Roberts and O’Brien as signatories for both banks (endorsed by Council Min C506.1)</p> <p><b>Four signatories should be viewed as the minimum number to signatories to allow for absences/resignations etc.</b></p> <p>PWLB loan outstanding at 31 March 2023 = £88k</p>	Unity Trust Current (2312)	- £516,723	Santander Bus Saver (2723)	- £288,874	Total cash balance	- £805,597	<p><b>Bank account balances as at 31 Mar 2024 -</b></p> <table><tr><td>Unity Trust Current (2312)</td><td>- £105,603</td></tr><tr><td>Unity Trust Instant Saver (7758)</td><td>- £251,036 2.75%</td></tr><tr><td>Santander Bus Saver (2723)</td><td>- £292,780 3.23%</td></tr><tr><td>Total cash balance</td><td>- £649,419</td></tr></table> <p>F&amp;P Comm 9 Jan 2024 Min FP202 noted the comments made in the Interim Audit Report especially the FSCS position. Proposal to open an Instant Access Savings Account with Unity Trust Bank with two authorising signatories and authorising the Town Clerk to move funds between the Current Account and Savings Account as required, with balances and transactions being reported to the F&amp;P Committee.</p> <p>F&amp;P Comm 5 Mar 2024 Min FP214 – noted that £250,000 had been transferred from the current account to the new Instant Savers A/C on 6 Feb 2024.</p> <p>Well used extremely good paper trail.</p> <p>No changes</p> <p>Balance outstanding - £72,000 (4.5 years left)</p>	Unity Trust Current (2312)	- £105,603	Unity Trust Instant Saver (7758)	- £251,036 2.75%	Santander Bus Saver (2723)	- £292,780 3.23%	Total cash balance	- £649,419
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<b>Assets and Asset Register (AR)</b>	<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> <li>Basis of Asset Values?</li> <li>Are investments recorded?</li> <li>Are the valuations regularly reviewed?</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> </ul>	<p>F&amp;P 13 June 2023 Min FP131 noted the Asset Register as at 31 March 2023.</p> <p>The Asset Register will be checked during the year-end audit visit. There have been several items approved by the F&amp;P Committee that will be items to add to the existing Asset Register.</p> <p>The Town Clerk updates the asset register as soon as the individual items are in place and received</p> <p>The Solar Panels planned for CMR is an example.</p>	<p>F&amp;P Comm 5 Mar 2024 Min FP216 – agreed the leasing of a small electric van for the Street Service Operative role with a charging point at Champions Manor Hall, Lease agreement to be considered at the next F&amp;P Meeting in April 2024.</p> <p>NB Leased goods are NOT regarded as an asset of the Council's and will not be included in the Asset Value on the Annual Statement of Accounts.</p> <p>However, a suitable "memo entry" in the Asset Register is recommended.</p> <p>F&amp;P Comm 9 April 2024 Min FP230 approved Quote A for a 24-month lease of an electric van, charging point and insurance cover for 3 staff members</p> <p>New additions - £16,023</p> <p>Less disposals - £1,199 (net increase - £14,824)</p> <p>Asset value as at 31 Mar 2024 - £3,081,532</p>
<b>Year-end procedures Inc. AGAR</b>	<ul style="list-style-type: none"> <li>Does the <b>2023-24 AGAR Statement of Accounts</b> agree with the cashbook?</li> <li>Is there an audit trail from the financial records to the accounts?</li> <li>Have debtors and creditors been properly recorded?</li> <li><b>Date of approval of 2022-23 AGAR &amp; Certificate of Exemption if applied</b></li> <li><b>PROOF of public rights provision during summer 2023 &amp; website– AIAR ICOs</b></li> <li><b>Public Inspection Period Minuted ?</b></li> <li>New governance compliance regime - refer to new <b>Practitioners' Guide 2023</b></li> </ul>	<p>Year-end procedures to be checked at final audit</p> <p>The AGAR 2022-23 was approved by Council 20 June 2023 Mins C505.2 &amp; C505.3, the RFO had signed off the Statement of Accounts on 20 June 2023 before the Meeting started.</p> <p><b>Date of Announcement – 21 June 2023</b></p> <p><b>Public Inspection period – 22 June to 3 Aug 2023</b></p> <p><b>Evidence – Screen shot evidence to be provided by Vision ICT</b></p> <p>F&amp;P 13 June 2023 Min FP132 and Council 20 June 2023 Min C505.4 noted period of exercise of public rights</p>	<p>Draft AGAR 2023-24 figures for the Statement of Accounts were audited and compared to the RBS reports and bank statements provided.</p> <p><b>Evidence of posting inspected – posting date 21 June 2023.</b></p> <p><b>The Inspection Period information for 2023-24 is to be posted to the website as a "news item", which generates a "posting date"</b></p>

<p>Additional tests – (as necessary)</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</b> compliant especially for Exempt Authorities</li> <li>• <b>Post GDPR (May 2018)</b> <ul style="list-style-type: none"> <li>○ <b>Privacy Notice</b></li> <li>○ <b>Cllr email addresses?</b></li> <li>○ <b>Email disclaimer</b></li> <li>○ <b>Other matters inc DPO arrangements</b></li> </ul> </li> </ul>	<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>Council 17 Oct 2023 Min C542 – appointed IIA for 2023-24.</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 have been introduced from April 2023 similar the staff addresses eg <a href="mailto:debbie@southwoodhamferrerstc.gov.uk">debbie@southwoodhamferrerstc.gov.uk</a></p> <p>F&amp;P 13 June 2023 Min FP134 Town Clerk to advise all Cllrs that communication with old email addresses would cease on 30 June 2023. All Councillors use their email addresses.</p> <p>The Town Clerk is the DPO</p>	<p>No changes since my last visit.</p>
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