


**TEWKESBURY TOWN COUNCIL  
FINANCE COMMITTEE  
THURSDAY 30<sup>th</sup> JUNE 2022**

**To: Members of Finance Committee:** Councillors S Raywood (Chair), P Aldridge, K Brennan, H Bowman, C Danter, J Raywood and M Sztymiak

You are summoned to attend a meeting of the Finance Committee which will be held in the Town Hall, High Street, Tewkesbury, on **Thursday 30<sup>th</sup> June 2022 commencing at 9.00am**

**Members of the public and press are welcome to attend.**



Debbie Hill  
Town Clerk  
23<sup>rd</sup> June 2022

**AGENDA**

1. To receive apologies
2. To receive declarations of interests
3. To receive dispensations
4. To approve the minutes of the Finance Committee meeting held on 26<sup>th</sup> May 2022
5. Matters arising from the minutes of 26<sup>th</sup> May 2022 – for information only
6. To receive correspondence relating to the Finance Committee
7. Public Participation *(to provide members of the public/press with the opportunity to comment on items on the agenda or raise items for future consideration. In accordance with Standing Orders this will not exceed 12 minutes in total and 3 minutes per person.)*
8. To review the budget report and earmarked reserves report
9. To review the bank reconciliations for April and May 2022 and payments report for May 2022
10. To approve the payments list
11. To agree to apply for a debit card for the Town Clerk and Assistant Town Clerk on the Lloyds business account and to agree the limits for use
12. To review quotes for insurance for the Town Council from 1<sup>st</sup> July 2022 and to agree the preferred option
13. To consider a proposal from Cllr Danter that the money in the budget for the buffet at Mayor Making that has not used, be added to our Grants budget or donated to Tewkesbury Food Bank, Priors Park Pantry, and the Salvation Army for their community work and/or their luncheon club

**14.** To consider and agree grant applications from outside bodies

**15.** To review the Internal Audit report for financial year 2021/22

**MINUTES**  
*of the*  
**Finance Committee meeting held on 26th May 2022 at 6:00PM in the Town Hall,  
Tewkesbury**

**Present:** Cllrs J Raywood (Chair), P Aldridge, K Brennan, H Bowman, S Raywood, M Sztymiak, C Danter

**In attendance:** D Hill (Town Clerk)

- F.22.001 To receive apologies**  
None.
- F.22.002 To receive declarations of interest**  
Cllr Aldridge in relation to the payments list, item 22.012.
- F.22.003 To receive dispensations**  
None.
- F.22.004 To approve the Minutes of the Finance Committee meeting held on 4th April 2022**  
It was RESOLVED to approve the minutes of the Finance Committee meeting held on 4<sup>th</sup> April 2022. Proposed by Cllr Brennan, seconded by Cllr Danter.
- F.22.005 Matters arising from the Minutes of 4<sup>th</sup> April 2022 – for information only**  
**21.099 Applying for a debit card** – to be added to next agenda with limits for use to be set and reflected in Financial Regulations at next review.
- F.22.006 To receive correspondence relating to the Finance Committee**  
The Town Clerk reported that the Internal Audit report had been received and will be reviewed at the next meeting on 30<sup>th</sup> June.
- F.22.007 Public Participation**  
None.
- F.22.008 To review the financial reports and bank reconciliations of the Town Council for the year ended 31<sup>st</sup> March 2022**  
The reports were reviewed.
- F.22.009 To review the Balance Sheet and Income & Expenditure Account for the financial year ended 31st March 2022**  
The reports were reviewed.
- F.22.010 To review the Accounting Statement for financial year 2021/22**  
The accounting statement was reviewed.
- F.22.011 To review the payments report for April 2022**  
The payments report was reviewed.

- F.22.012 To approve the payments list**  
It was RESOLVED to approve payments totalling £11,764.06. Proposed by Cllr Bowman, seconded by Cllr Brennan.
- F.22.013 To receive a report from Cllrs Bowman and Brennan on the Q3/Q4 internal control checks**  
Cllrs received an overview from Cllrs Bowman and Brennan. **Action:** Annual return breakdown to be added to checkers folder.
- F.22.014 To note the recent bar audit and stock figure of £2,958.11 at 31st March 2022**  
The Town Clerk reported that the bar audit had been undertaken in April and an adjustment had been made to achieve the stock figure for 31<sup>st</sup> March 2022. A counsellor queried the level of stock in the bar.
- F.22.015 To agree the recommendation to undertake quarterly bar audits for financial year 2022/23**  
It was agreed to undertake quarterly bar audit through 2022/23. Proposed by Cllr Bowman, seconded by Cllr Brennan. **Action:** new cost code to be created for bar audit.
- F.22.016 To consider and agree grant applications from outside bodies**  
It was RESOLVED to award a total of £200 to Prior's Park Neighbourhood Church. Proposed by Cllr Aldridge, seconded by Cllr J Raywood.
- F.22.017 To review the Finance Risk Register**  
The finance risk register was reviewed.

There being no further business the meeting closed at 19:31.

Signature of Chairman upon approval of the minutes ..... 30th June 2022

## Detailed Income &amp; Expenditure by Budget Heading 23/06/2022

Month No: 3

## Budget Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<b>Finance</b>							
<u>120 Finance</u>							
1076 Precept	0	209,970	419,939	209,969			
1090 Interest Received	0	13	40	27			
1121 Tewkes Live Income	20	120	0	(120)			
<b>Finance :- Income</b>	<b>20</b>	<b>210,103</b>	<b>419,979</b>	<b>209,876</b>			<b>0</b>
4100 Professional Fees	0	0	2,000	2,000		2,000	
4150 Mayors Allowance	0	0	1,500	1,500		1,500	
4160 Bank Charges	0	77	300	223		223	
4170 Audit Fees	0	130	2,081	1,951		1,951	
4180 Legal Fees	0	0	12,485	12,485		12,485	
4190 Subscriptions & Memberships	0	2,553	4,000	1,447		1,447	
4200 Insurance	0	50	8,323	8,273		8,273	
4210 Stationery Office Equipment	48	360	1,500	1,140		1,140	
4211 Contingency	0	0	6,000	6,000		6,000	
4212 Councillor Expenses	0	0	600	600		600	
4220 Telephone & Broadband (TC)	0	153	832	679		679	
4230 Photocopier	0	678	2,601	1,923		1,923	
4240 Website	0	0	500	500		500	
4250 IT	80	417	3,500	3,083		3,083	
4260 Publications	0	0	208	208		208	
4270 Newsletter	0	0	1,040	1,040		1,040	
4280 Events & Services	0	60	3,329	3,269		3,269	
4290 Regalia	54	54	2,000	1,946	11	1,936	
4300 Civic	16	186	1,000	814		814	
4310 Tourism & Marketing	0	0	1,040	1,040		1,040	
4320 Town Crier	0	0	1,000	1,000		1,000	
4330 Grants Paid	0	800	10,000	9,200		9,200	
4350 Elections	0	0	1,000	1,000		1,000	
4360 Residents' Weekend	0	38	0	(38)		(38)	
4370 Tewkesbury Live Expenditure	498	1,818	0	(1,818)		(1,818)	
4990 Sundries/Petty Cash	5	81	1,000	919		919	
<b>Finance :- Indirect Expenditure</b>	<b>702</b>	<b>7,455</b>	<b>67,839</b>	<b>60,384</b>	<b>11</b>	<b>60,373</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(682)</b>	<b>202,648</b>	<b>352,140</b>	<b>149,492</b>			
<b>Finance :- Income</b>	<b>20</b>	<b>210,103</b>	<b>419,979</b>	<b>209,876</b>			
<b>Expenditure</b>	<b>702</b>	<b>7,455</b>	<b>67,839</b>	<b>60,384</b>	<b>11</b>	<b>60,373</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>(682)</b>	<b>202,648</b>					

**Building & Moorings**

## Detailed Income &amp; Expenditure by Budget Heading 23/06/2022

Month No: 3

## Budget Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>200 Moorings</u>							
1300 Moorings Income	1,131	2,155	5,722	3,567			
Moorings :- Income	<b>1,131</b>	<b>2,155</b>	<b>5,722</b>	<b>3,567</b>			<b>0</b>
4450 Maintenance	0	6,040	4,162	(1,878)	2,100	(3,978)	
4460 Rates	0	253	1,561	1,308		1,308	
4470 Mooring Leases	0	0	100	100		100	
4480 Projects - Moorings	0	0	6,500	6,500	650	5,850	
Moorings :- Indirect Expenditure	<b>0</b>	<b>6,293</b>	<b>12,323</b>	<b>6,030</b>	<b>2,750</b>	<b>3,280</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,131</b>	<b>(4,138)</b>	<b>(6,601)</b>	<b>(2,463)</b>			
<u>210 64 Barton Street</u>							
4195 Health & Safety	0	0	300	300		300	
4450 Maintenance	0	540	15,000	14,460		14,460	
4500 64 Barton Street Projects	950	1,650	25,000	23,350		23,350	
64 Barton Street :- Indirect Expenditure	<b>950</b>	<b>2,190</b>	<b>40,300</b>	<b>38,110</b>	<b>0</b>	<b>38,110</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(950)</b>	<b>(2,190)</b>	<b>(40,300)</b>	<b>(38,110)</b>			
<u>220 Town Hall</u>							
1400 Garden Income	0	0	104	104			
1410 Town Hall Income	2,492	5,627	20,000	14,373			
1415 TH Merch Income	0	7	0	(7)			
Town Hall :- Income	<b>2,492</b>	<b>5,633</b>	<b>20,104</b>	<b>14,471</b>			<b>0</b>
4195 Health & Safety	0	0	500	500		500	
4450 Maintenance	400	6,525	12,485	5,960	800	5,160	
4460 Rates	0	840	4,266	3,426		3,426	
4550 Water	0	408	728	320		320	
4560 Electric	0	0	2,000	2,000		2,000	
4570 Gas	78	632	3,000	2,368		2,368	
4580 Garden Expenditure	0	101	312	211		211	
4590 Projects	1,079	1,079	15,606	14,527		14,527	
4960 Equipment	41	390	2,081	1,691		1,691	
Town Hall :- Indirect Expenditure	<b>1,599</b>	<b>9,976</b>	<b>40,978</b>	<b>31,002</b>	<b>800</b>	<b>30,202</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>893</b>	<b>(4,343)</b>	<b>(20,874)</b>	<b>(16,531)</b>			
<u>230 War Memorial</u>							
4450 Maintenance	0	0	1,040	1,040		1,040	
War Memorial :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>1,040</b>	<b>1,040</b>	<b>0</b>	<b>1,040</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>(1,040)</b>	<b>(1,040)</b>			

## Detailed Income &amp; Expenditure by Budget Heading 23/06/2022

Month No: 3

## Budget Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Building & Moorings :- Income	3,623	7,788	25,826	18,038			
Expenditure	2,549	18,459	94,641	76,182	3,550	72,632	
<b>Movement to/(from) Gen Reserve</b>	<b>1,074</b>	<b>(10,671)</b>					
<b>Environment &amp; Amenities</b>							
<u>300 Play Parks</u>							
4590 Projects	0	0	5,000	5,000		5,000	
4600 Maintenance - Derek Graham	0	0	2,081	2,081		2,081	
4610 Maintenance - Mitton	0	0	1,040	1,040		1,040	
4620 Maintenance - Warwick Place	0	0	1,561	1,561		1,561	
4630 Annual Playground Inspection	0	0	1,561	1,561		1,561	
Play Parks :- Indirect Expenditure	0	0	11,243	11,243	0	11,243	0
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>(11,243)</b>	<b>(11,243)</b>			
<u>310 Spring Gardens</u>							
4450 Maintenance	0	547	3,121	2,574		2,574	
4550 Water	0	(510)	2,081	2,591		2,591	
4560 Electric	0	68	1,276	1,208		1,208	
4590 Projects	0	0	7,491	7,491	13,325	(5,834)	
Spring Gardens :- Indirect Expenditure	0	105	13,969	13,864	13,325	539	0
<b>Net Expenditure</b>	<b>0</b>	<b>(105)</b>	<b>(13,969)</b>	<b>(13,864)</b>			
<u>320 Gloucester Road</u>							
4450 Maintenance	0	419	1,821	1,402		1,402	
4550 Water	0	185	676	491		491	
4560 Electric	0	35	816	781		781	
Gloucester Road :- Indirect Expenditure	0	639	3,313	2,674	0	2,674	0
<b>Net Expenditure</b>	<b>0</b>	<b>(639)</b>	<b>(3,313)</b>	<b>(2,674)</b>			
<u>330 Cleaning &amp; Consumables</u>							
4700 Cleaning & Maintenance Equip	0	0	1,561	1,561	49	1,512	
4710 Combined Consumables	153	208	2,601	2,393		2,393	
4720 Hygiene Contract	0	977	1,248	271		271	
Cleaning & Consumables :- Indirect Expenditure	153	1,185	5,410	4,225	49	4,176	0
<b>Net Expenditure</b>	<b>(153)</b>	<b>(1,185)</b>	<b>(5,410)</b>	<b>(4,225)</b>			

## Detailed Income &amp; Expenditure by Budget Heading 23/06/2022

Month No: 3

## Budget Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<b>340 Outside Spaces</b>							
4750 CCTV	0	0	5,000	5,000	968	4,032	
4755 Tree Maintenance	2,980	2,980	1,000	(1,980)		(1,980)	
4760 Street Furniture & Clock	0	1,087	6,000	4,913	885	4,028	
4765 EmergencyPlan/Adverse Weather	0	0	1,000	1,000		1,000	
4770 Youth Budget	0	0	3,500	3,500		3,500	
4775 Insurance - Arrivall	0	0	290	290		290	
4780 Bus Shelter	0	170	3,000	2,830		2,830	
4785 GIS	0	0	485	485		485	
4790 Grass Cutting	190	569	2,840	2,271		2,271	
4795 Notice Boards	0	0	2,000	2,000	197	1,803	
Outside Spaces :- Indirect Expenditure	<b>3,170</b>	<b>4,806</b>	<b>25,115</b>	<b>20,309</b>	<b>2,050</b>	<b>18,259</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,170)</b>	<b>(4,806)</b>	<b>(25,115)</b>	<b>(20,309)</b>			
<b>700 Memorial Benches</b>							
1720 Memorial Benches Income	0	278	0	(278)			
Memorial Benches :- Income	<b>0</b>	<b>278</b>	<b>0</b>	<b>(278)</b>			<b>0</b>
4725 Memorial Benches Expenditure	0	195	0	(195)		(195)	
Memorial Benches :- Indirect Expenditure	<b>0</b>	<b>195</b>	<b>0</b>	<b>(195)</b>	<b>0</b>	<b>(195)</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>83</b>	<b>0</b>	<b>(83)</b>			
Environment & Amenities :- Income	<b>0</b>	<b>278</b>	<b>0</b>	<b>(278)</b>			
Expenditure	<b>3,323</b>	<b>6,931</b>	<b>59,050</b>	<b>52,119</b>	<b>15,424</b>	<b>36,695</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>(3,323)</b>	<b>(6,652)</b>					
<b>Planning</b>							
<b>400 Planning</b>							
4718 Community Development Planning	0	0	1,000	1,000		1,000	
4810 Outreach	0	0	500	500		500	
Planning :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>(1,500)</b>	<b>(1,500)</b>			
Planning :- Income	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
Expenditure	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>0</b>					
<b>Severn Ham</b>							



## Detailed Income &amp; Expenditure by Budget Heading 23/06/2022

Month No: 3

## Budget Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<b>500 Severn Ham</b>							
1620 Hay Auction	0	0	190	190			
1630 Basic Payment Scheme	0	0	11,500	11,500			
1640 Wayleaves	0	0	390	390			
1700 Fishing Rights	0	0	1,500	1,500			
1710 HLS Payment	0	0	22,248	22,248			
Severn Ham :- Income	<b>0</b>	<b>0</b>	<b>35,828</b>	<b>35,828</b>			<b>0</b>
4450 Maintenance	0	0	1,500	1,500		1,500	
4550 Water	0	13	260	247		247	
4850 Commoners Grazing Compensation	0	0	4,500	4,500		4,500	
4855 Hay Sowing Project	0	0	5,000	5,000		5,000	
4860 Volunteers (Rec & Prom)	0	0	1,500	1,500		1,500	
4865 Auction Fees	0	0	477	477		477	
4870 Weeding	0	0	2,500	2,500		2,500	
4875 Tree Conservation	0	0	3,000	3,000		3,000	
4880 Ancillary Management	0	0	4,000	4,000		4,000	
4885 Nesting Project	0	0	1,500	1,500		1,500	
4890 Carver Knowles	0	0	2,388	2,388		2,388	
4895 Cross Compliance Consultant	0	0	530	530		530	
4900 Conservation Advisor	1,250	1,250	5,571	4,321		4,321	
4905 Footpath Repairs	0	0	2,500	2,500		2,500	
4910 Reinstatement Expenditure	0	161	0	(161)	359	(520)	
Severn Ham :- Indirect Expenditure	<b>1,250</b>	<b>1,425</b>	<b>35,226</b>	<b>33,801</b>	<b>359</b>	<b>33,443</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(1,250)</b>	<b>(1,425)</b>	<b>602</b>	<b>2,027</b>			
Severn Ham :- Income	<b>0</b>	<b>0</b>	<b>35,828</b>	<b>35,828</b>			
Expenditure	<b>1,250</b>	<b>1,425</b>	<b>35,226</b>	<b>33,801</b>	<b>359</b>	<b>33,443</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>(1,250)</b>	<b>(1,425)</b>					

**Watson Hall**

<b>600 Watson Hall</b>							
1800 Watson Hall Income	1,068	5,436	22,808	17,372			
1810 Leases	0	0	300	300			
1820 Tudor Bar Income	2,146	8,559	50,000	41,441			
1830 Events Income	598	793	7,000	6,207			
Watson Hall :- Income	<b>3,811</b>	<b>14,788</b>	<b>80,108</b>	<b>65,320</b>			<b>0</b>
4195 Health & Safety	0	0	500	500		500	
4221 Telephone/IT (WH)	0	181	750	569		569	

## Detailed Income &amp; Expenditure by Budget Heading 23/06/2022

Month No: 3

## Budget Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4280 Events & Services	150	2,325	7,000	4,675	2,037	2,638	
4450 Maintenance	37	846	10,000	9,154	150	9,004	
4550 Water	0	855	728	(127)		(127)	
4560 Electric	0	46	3,000	2,954		2,954	
4570 Gas	0	495	2,081	1,586		1,586	
4590 Projects	0	0	18,000	18,000	11,499	6,501	
4912 Bar Payroll Processing	0	38	200	163		163	
4913 Bar Equipment	0	0	1,500	1,500		1,500	
4914 Bar Card Charges	27	120	850	730		730	
4915 Events Card Charges	13	26	0	(26)		(26)	
4919 Doors & Floor Project	0	0	0	0	13,631	(13,631)	
4950 Bar Stock	210	3,561	23,000	19,439		19,439	
4955 Bar Salaries	0	2,314	15,000	12,686		12,686	
4960 Equipment	0	397	4,000	3,603		3,603	
4961 Waste and recycling	0	113	0	(113)		(113)	
4990 Sundries/Petty Cash	0	0	100	100		100	
Watson Hall :- Indirect Expenditure	<b>438</b>	<b>11,317</b>	<b>86,709</b>	<b>75,392</b>	<b>27,317</b>	<b>48,075</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>3,374</b>	<b>3,471</b>	<b>(6,601)</b>	<b>(10,072)</b>			
Watson Hall :- Income	<b>3,811</b>	<b>14,788</b>	<b>80,108</b>	<b>65,320</b>			
Expenditure	<b>438</b>	<b>11,317</b>	<b>86,709</b>	<b>75,392</b>	<b>27,317</b>	<b>48,075</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>3,374</b>	<b>3,471</b>					
<b>Staffing</b>							
<u>110 Staffing</u>							
4000 Staff Salary	0	14,179	96,242	82,063		82,063	
4030 PAYE and NI	1,343	2,680	20,000	17,320		17,320	
4040 Pension	1,864	4,028	25,000	20,972		20,972	
4050 Staff Travel	106	143	161	18		18	
4060 Councillor Travel	0	0	54	54		54	
4070 Staff Other Expenses	0	163	107	(56)		(56)	
4080 FM Contractor	0	11,333	68,250	56,917		56,917	
4090 Payroll Processing	0	104	535	432		432	
4100 Professional Fees	165	1,027	3,749	2,722		2,722	
4110 Training	0	160	2,678	2,518		2,518	
Staffing :- Indirect Expenditure	<b>3,478</b>	<b>33,817</b>	<b>216,776</b>	<b>182,959</b>	<b>0</b>	<b>182,959</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,478)</b>	<b>(33,817)</b>	<b>(216,776)</b>	<b>(182,959)</b>			
Staffing :- Income	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
Expenditure	<b>3,478</b>	<b>33,817</b>	<b>216,776</b>	<b>182,959</b>	<b>0</b>	<b>182,959</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>(3,478)</b>	<b>(33,817)</b>					

## Detailed Income &amp; Expenditure by Budget Heading 23/06/2022

Month No: 3

## Budget Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Grand Totals:- Income	7,454	232,957	561,741	328,784			
Expenditure	11,739	79,402	561,741	482,339	46,661	435,678	
<b>Net Income over Expenditure</b>	<b>(4,285)</b>	<b>153,555</b>	<b>0</b>	<b>(153,555)</b>			
<b>Movement to/(from) Gen Reserve</b>	<b>(4,285)</b>	<b>153,555</b>					

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR B&M 64 BS Maintenance	6,709.00	0.00	6,709.00
321 EMR B&M Town Hall Gardens	250.00		250.00
322 EMR B&M Moorings Prior's Court	19,894.23		19,894.23
323 EMR B&M Moorings Maintenance	335.00		335.00
324 EMR E&A Noticeboards	1,447.00		1,447.00
325 EMR E&A Playground Projects	12,604.00		12,604.00
326 EMR E&A Youth	4,105.00		4,105.00
327 EMR FIN Asset Management Proj	3,821.00		3,821.00
328 EMR B&M War Memorial	5,857.73		5,857.73
329 EMR SH Severn Ham	6,140.00		6,140.00
330 EMR E&A CCTV	2,500.00		2,500.00
331 EMR E&A Tree Maintenance	5,150.00		5,150.00
332 EMR E&A Street Furniture	2,300.00		2,300.00
333 EMR E&A Toilet Block Project	7,902.00		7,902.00
334 EMR E&A Gloucester Road Maint.	0.00		0.00
335 EMR E&A Bus Shelters	2,640.00		2,640.00
336 EMR FIN Regalia	0.00		0.00
337 EMR FIN Website	2,160.00		2,160.00
338 EMR FIN Professional	0.00		0.00
339 EMR FIN Legal	9,087.00		9,087.00
340 EMR FIN Elections	4,000.00		4,000.00
341 EMR FIN Tourism & Marketing	1,474.00		1,474.00
342 EMR FIN Newsletter	1,500.00		1,500.00
343 EMR SH Weeding	7,500.00		7,500.00
344 EMR SH Severn Ham Tree Maint	8,000.00		8,000.00
345 EMR SH Hay Sowing Project	8,675.00		8,675.00
346 EMR SH Carver Knowles	2,050.00		2,050.00
347 EMR PLA Comm. & Display	1,306.00		1,306.00
348 EMR PLA Outreach Sessions	271.00		271.00
349 EMR B&M Moorings Projects	6,363.00		6,363.00
350 EMR B&M Watson Hall Lease *	20,000.00		20,000.00
351 EMR B&M Moorings St Mary's Rd	2,433.00		2,433.00
352 EMR FIN Insurance	1,556.00		1,556.00
353 EMR FIN Shop Windows Project	3,290.02		3,290.02
354 EMR B&M TH Maintenance	9,761.00		9,761.00
355 EMR B&M WH Projects	10,040.00		10,040.00
356 EMR B&M WH Bar Equipment	1,619.00		1,619.00
357 EMR B&M 64 Roof Project	0.00		0.00
358 EMR SH Mythe Nature Reserve	5,000.00		5,000.00
359 EMR PLA Community Devel Planni	1,000.00		1,000.00
360 EMR B&M TH Projects	12,100.00		12,100.00
361 EMR FIN Community Grants	1,822.00		1,822.00
362 EMR FIN Tewkes Live Music Fest	9,892.50		9,892.50
363 EMR B&M WH Doors & Floors Proj	3,402.00		3,402.00
364 EMR B&M 64 BS Fundraising Proj	6,788.00	0.00	6,788.00
	<u>222,744.48</u>	<u>0.00</u>	<u>222,744.48</u>

## List of Payments made between 01/05/2022 and 31/05/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/05/2022	Tesco Mobile	MAY 2022	22.98		mobile phones
03/05/2022	Waterplus (Watson Hall - 03850	May dd	62.54		Purchase Ledger DDR Payment
04/05/2022	Opus Gas Supply Limited	27303522	199.94		Gas bill TH
05/05/2022	Brunel Engraving Company	214233	83.34		Memorial plaque
05/05/2022	Mervyn Woodward	02/05/22	144.00		Site support posh car boot
05/05/2022	Brian Woodward	2/5/22	144.00		Support for posh car boot
05/05/2022	TBC - Back Of Avon	5105564X	70.00		Back Of Avon Business Rates
05/05/2022	TBC - St Marys Lane	51055668	57.00		St Marys Lane Business Rates
05/05/2022	Gloucester County Council	BACS	1,864.38		Penisons April P1
05/05/2022	HMRC	BACS	1,337.59		Tax/Ni April P1
09/05/2022	Inty Limited	INV0041647	96.18		recurring data protect
09/05/2022	Bulb Energy - Watson Hall	MAY WH en	489.16		Purchase Ledger DDR Payment
09/05/2022	Bulb Energy - Gloucester Rd To	MAY GR	82.39		Purchase Ledger DDR Payment
09/05/2022	Bulb Energy - Spring Gardens T	MAY SG	85.11		Purchase Ledger DDR Payment
09/05/2022	Bulb Energy - Town Hall	MAY TH	281.48		Purchase Ledger DDR Payment
09/05/2022	Cellar Supplies Cheltenham Ltd	414906	279.89		bar stock
10/05/2022	Elusive Press Screenprint Stud	EP1971	1,356.00		Tewkes LIVE T-Shirts
11/05/2022	Cellar Supplies Cheltenham Ltd	415569	382.99		bar stock
12/05/2022	Tewkesbury in Bloom	1	60.00		Geraniums for Mayor Making
12/05/2022	Countrywide Grounds Maintenanc	2	227.59		grass cutting
12/05/2022	Fine Art Restoration Co.	3	4,464.00		Painting restoration
12/05/2022	GAPTC	4	2,433.17		Annual subscription fee 22-23
12/05/2022	G K Engineering & Marine Servi	5	1,650.00		moorings work
12/05/2022	Glasdon UK Limited	6	405.81		Dog waste bin and post
12/05/2022	Gloucester Brewery	7	235.08		Bar Stock
12/05/2022	Timber & Hardware Supplies Ltd	8	105.35		Toilet door repairs
12/05/2022	Haywards Tewkesbury Ltd	9	154.11		Various
12/05/2022	Healthmatic Ltd	10	300.00		repairs to spring gardens lock
12/05/2022	Hy-Clean Supplies Limited	11	66.00		cleaning supplies
12/05/2022	Imex Data & Communications Lim	12	57.60		Till maintenance for April
12/05/2022	KB Heating	13	675.00		GR new temp and pressure gauge
12/05/2022	Laithwaites Wine Gloucester Sh	14	268.68		Bar Stock
12/05/2022	nrm laboratories	15	193.75		Soil samples April 22
12/05/2022	Proactive Business Supplies Lt	16	374.40		office supplies
12/05/2022	S. Preece & Sons LTD - Plaster	17	648.00		Ceiling repair
12/05/2022	Severn Seating	18	195.00		Bench in anglo american restor
12/05/2022	SLCC Enterprises Ltd	19	54.00		themed summit - clerks lunch
12/05/2022	Stocktaking Services	20	130.00		Bar Audit
12/05/2022	Tewkesbury Direct	21	129.00		Tewkesbury Live advert
12/05/2022	Trade UK (T/A Screwfix)	1	62.28		case reel and chisel set
12/05/2022	Travis Perkins Trading Company	2	112.90		Stage paint touch-ups
12/05/2022	Two Farmers Limited	3	86.04		bar Stock
12/05/2022	James Hallam Council Gaurd	4	50.00		Temp cover for 2x maces
12/05/2022	PAYROLLS UK LTD	4312	53.40		Bar Payroll
12/05/2022	Debbie Hill	BACS	198.16		Expenses
12/05/2022	Rebecca Blockley	BACS	106.99		Expenses
12/05/2022	Currys business	17945937	249.00		Tablet for WH ligths/sound

## List of Payments made between 01/05/2022 and 31/05/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
14/05/2022	GAB	Std Ord	5,666.66		Contractor costs
18/05/2022	The Wurzels	1777	2,610.00		10/9/22 show deposit
18/05/2022	N&P Thermoplastic Moulders Ltd	May 2022	99.31		Tewks Live Collection buckets
19/05/2022	Cellar Supplies Cheltenham Ltd	429993	303.58		bar stock
19/05/2022	Staff Salaries	BACS	7,089.04		Office Net Wages May P2
19/05/2022	Staff Salaries	BACS	1,427.05		Bar Net Wages May P2
19/05/2022	Smith's (Gloucester) Limited	C384899	24.84		Watson recycling
20/05/2022	K J Hobson	May01	323.94		hanging baskets for TH and WH
20/05/2022	TBC - TC	Std Ord	419.00		Non Domestic Rates Town Hall
23/05/2022	Waterplus (Watson Hall Bar- 03	May DD	50.28		Purchase Ledger DDR Payment
23/05/2022	Charlton Networks	37565	105.50		May phones
23/05/2022	NEST	DD	149.62		Pensions May P2
24/05/2022	Ship it Appliances Ltd	May 22	159.96		Range hood TH kitchen
26/05/2022	Siemens	DD	813.25		Photocopier lease
27/05/2022	Cellar Supplies Cheltenham Ltd	430419	326.03		bar stock
27/05/2022	Digital Telecom Ltd	203087	77.90		Town Hall phones
27/05/2022	Digital Telecom Ltd	203088	51.00		Watson Hall Phones
27/05/2022	Lloyds	BACS	36.43		Lloyds Service charges May P2
30/05/2022	Waterplus (Trough B. Avon - 08	INV0621216	4.89		Water BoA trough
30/05/2022	Waterplus (Town Hall - 0385036	INV0521277	86.45		Water Town Hall
30/05/2022	Waterplus (Toilet Block - 0513	INV0620960	93.32		Water Glos Rd Toilets
30/05/2022	ABComplete Ltd	1	108.00		Pest control inspection
30/05/2022	Clarke Nicholls & Marcel Ltd	2	1,440.00		St. Marys moorings survey
30/05/2022	Countrywide Grounds Maintenanc	3	227.59		grass cutting
30/05/2022	The Cumbria Clock Company	4	222.00		annual clock service
30/05/2022	Imex Data & Communications Lim	5	57.60		May till maintenance
30/05/2022	Inferno Brewery Ltd	6	255.00		bar stock
30/05/2022	KB Heating	7	245.00		boiler maint at TH
30/05/2022	Laithwaites Wine Gloucester Sh	8	897.38		bar stock
30/05/2022	Liz O'Sullivan	9	135.00		frames and calligraphy
30/05/2022	Locksmiths Gloucester	10	90.00		repair WH cellar door
30/05/2022	L V Stevens & Co	11	1,570.00		rehangng of portraits
30/05/2022	Orchard Fundraising Ltd	12	840.00		fundraising - april
30/05/2022	PAYROLLS UK LTD	13	56.40		office payroll
30/05/2022	PJB Plumbing and Building	14	250.00		repairs in town hall gardens
30/05/2022	Simply Flowers	15	35.00		Bouquet -Mayor Making
30/05/2022	Tewkesbury Garden Centre	16	160.42		TH Garden subsidence
30/05/2022	Trade UK (T/A Screwfix)	17	19.48		padlock for toilets
30/05/2022	J Rutherford	FPO	68.98		Expenses - Cycle service & rep
30/05/2022	G K Engineering & Marine Servi	00675	1,025.00		repairs to moorings
30/05/2022	Diversity Business Services Lt	4607	165.00		HR Retainer - April
30/05/2022	Opus Gas Supply Limited	27361556	139.05		watson hall gas
31/05/2022	Waterplus (Watson Hall - 03850	INV0579670	62.54		Water Watson Hall
31/05/2022	Clavell and Hind	10931	60.00		Bar Stock
Total Payments			48,831.77		



**TEWKESBURY TOWN COUNCIL**  
**Internal auditor's report for the year ended 31 March 2022**  
**Name of Auditor: Mrs Irena Litton BEM**

**GAPTC internal audits comply with the proper practices outlined in the Governance & Accountability for Smaller Authorities – A Practitioners' Guide and the Accounts and Audit Regulations 2015.**

**The GAPTC internal audit reviews and reports on whether the systems of financial and other internal controls over its activities and operating procedures are effective. The audit tests a variety of documents, including agendas and minutes, policies, insurance and risk management processes, to ensure Council meets the requirements set out in the Annual Internal Audit Report in the Annual Governance & Accountability Return. The internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.**

**Our auditors are independent of the Council and are competent to be able to carry out the requirements of the internal audit service.**

**NOTE The auditor will complete the Annual Internal Audit Report (AIAR) page on the Annual Governance & Accountability Return (AGAR). The AIAR informs the Annual Governance Statement (AGS) assertions on the AGAR, so when council reviews the AGS, the responses must reflect the AIAR report.**

**1. Council working documents**

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
1.1	Have Standing Orders been a) tailored to council?	a) Yes b) Yes c) Yes		<a href="https://tewkisburytowncouncil.gov.uk/wp-content/uploads/2021/04/Approved-Standing-Orders-Tewkesbury-Town-Council-updated-April-2021.pdf">https://tewkisburytowncouncil.gov.uk/wp-content/uploads/2021/04/Approved-Standing-Orders-Tewkesbury-Town-Council-updated-April-2021.pdf</a>

	b) reviewed using the most recent version? c) minuted?		Annual Governance Statement Assertion 1	Minute 20/21 220 19 <sup>th</sup> April 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-19.04.2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-19.04.2021.pdf</a>
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 1	<a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/03/TTC-Financial-Regulations-March-2021-Final.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/03/TTC-Financial-Regulations-March-2021-Final.pdf</a>  Minute 20/21 200 8 <sup>th</sup> March 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-8th-March-2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-8th-March-2021.pdf</a>
1.3	Does the council a) give grants? b) have a grant-awarding policy?	a) Yes		a) Grants awarded in FY 2021/22 <a href="https://tewkesburytowncouncil.gov.uk/community-grants/grant-applications-201718/">https://tewkesburytowncouncil.gov.uk/community-grants/grant-applications-201718/</a>  b) <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2017/05/GrantsPolicy2014.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2017/05/GrantsPolicy2014.pdf</a>
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Annual Governance Statement Assertion 2 & 3	Minute 21/22 171 14 <sup>th</sup> March 2022 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/04/DRAFT-FC-Minutes-14th-March-2022.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/04/DRAFT-FC-Minutes-14th-March-2022.pdf</a>
1.5	Code of conduct reviewed in the last 2/3 years?	No	Recommend the Council consider adopting the new NALC Model Code of Conduct and review the Code of Conduct after each TC election.  Annual Governance Statement Assertion 3	Code of Conduct dated May 2015 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2016/08/CodeofConductMembersMay2015.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2016/08/CodeofConductMembersMay2015.pdf</a>



## 2. Finance

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
2.1	Has the General Power of Competence been adopted (e.g. a minute reference), if Council qualifies?	Yes	Annual Governance Statement Assertion 3	Minute 19/20 027 3 <sup>rd</sup> June 2019 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2019/07/FINAL-FC-Minutes-June-2019.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2019/07/FINAL-FC-Minutes-June-2019.pdf</a>
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits? (for Council's that do not held General Power of Competence)	N/A	Annual Governance Statement Assertion 1 & 3	n/a
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes	Annual Governance Statement Assertion 1	Minute F21.087 3 <sup>rd</sup> February 2022 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/02/FINAL-Finance-minutes-3.02.2022.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/02/FINAL-Finance-minutes-3.02.2022.pdf</a>
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	Yes	Annual Governance Statement Assertion 1	Minute F.21.103 Finance Committee 3 <sup>rd</sup> March 2022 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/03/DRAFT-Finance-minutes-3.03.2022.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/03/DRAFT-Finance-minutes-3.03.2022.pdf</a>

2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	Sample List
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	a) Yes b) Yes	Annual Governance Statement Assertion 1	a) Cashbook b) Reclaimed quarterly – last paid into bank 27 <sup>th</sup> April 2022

### 3. Risk management

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
3.1	Insurance policy a) in place? b) cover reviewed to ensure still fit for purpose? (Objective C)	Yes Yes	Annual Governance Statement Assertion 5	a) Held with Military Mutual Insurance b) Minute 20/21 231 19 <sup>th</sup> April 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-19.04.2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-19.04.2021.pdf</a>
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) Yes b) No	Recommend that the Risk Management Policy is reviewed annually and published on the council's website.  Annual Governance Statement Assertion 5	Last reviewed in 2019. It was an Agenda Item in the Finance Committee meeting in March 2022 but deferred.

3.3	<p>Asset register</p> <p>a) reviewed regularly? (Objective H)</p> <p>b) published on website? (Objective L)</p>	<p>a) Maybe</p> <p>b) Yes but</p>	<p>a) Recommend that the Asset Register is reviewed and the action clearly noted in the minutes</p> <p>b) Recommend that the latest Asset Register is published on the Council's website.</p> <p>Annual Governance Statement Assertion 5</p>	<p>a) Minute 20/21-230 Full Council requested that a full inventory be undertaken by the Finance Committee (for the register of land) – this is not clear whether the Asset Register was actually reviewed. <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-19.04.2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-19.04.2021.pdf</a></p> <p>b) Old Asset Register date 2018/2019 on website <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2019/01/TTC-Buildings-Land.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2019/01/TTC-Buildings-Land.pdf</a></p>
3.4	<p>Evidence that assets</p> <p>a) have been inspected for risk?</p> <p>b) reported in minutes?</p> <p>c) any actions undertaken? (Objective C)</p>	<p>a) Yes</p> <p>b) Yes</p> <p>c) Yes</p>	<p>Annual Governance Statement Assertion 5</p>	<p>a,b&amp;c) Minute E&amp;A 21/029 1<sup>st</sup> March 2022 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/03/DRAFT-EA-Minutes-01.03.2022-1.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/03/DRAFT-EA-Minutes-01.03.2022-1.pdf</a></p>
3.5	<p>Evidence that internal controls</p> <p>a) take place?</p> <p>b) are documented?</p> <p>c) minuted? as per Council's Financial Regulations/Standing Orders (Objective B)</p>	<p>a) Yes</p> <p>b) Yes</p> <p>c) Yes</p>	<p>Annual Governance Statement Assertion 2</p>	<p>a) Copy of a completed Internal Check List/Report provided.</p> <p>b) Carried out quarterly and reported in the Finance Committee meetings</p> <p>c) Minute F.21/070 13<sup>th</sup> December 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/01/FINAL-Finance-minutes-13.12.2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/01/FINAL-Finance-minutes-13.12.2021.pdf</a></p>

3.6	Bank reconciliations are on agenda to be considered by Council? (Objective I)	Yes	Annual Governance Statement Assertion 1	Minute 21/22 26 19 <sup>th</sup> July 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/09/FINAL-FC-Minutes-19th-July-2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/09/FINAL-FC-Minutes-19th-July-2021.pdf</a>
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	a) No b) No	Recommend that the investments and bank mandates are reviewed and actions minuted.  Annual Governance Statement Assertion 1	a&b) No evidence found in the minutes
3.8	If bank cards in use, are proper procedures in place? (Objective B)	N/A	Recommend that the Council consider ensuring that procedures are put in place if/when card is acquired.  Annual Governance Statement Assertion 1	Minute F.21.099 3 <sup>rd</sup> March 2022 – council are exploring the possibility of a bank card.
3.9	Are a) physical records secure? b) electronic records backed up?	a) Yes b) Yes	Annual Governance Statement Assertion 5	a) Locked office, alarmed & CCTV office b) External Server – automatically backed up.

#### 4. Budgetary controls

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
4.1	Was a budget properly for the year under review	a) Yes b) Yes c) Yes	Recommend that the budget is published on the Council's website.	a) Prepared by the Finance Committee b & c) Amended and adopted by Full Council Minute 20/21 155 dated 18 <sup>th</sup> January 2021

	a) prepared? b) adopted? c) minuted? (Objective D)		Annual Governance Statement Assertion 1	<a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/02/FINAL-FC-Minutes-18th-January-2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/02/FINAL-FC-Minutes-18th-January-2021.pdf</a>
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? (Objective D)	a) Yes b) Yes	Annual Governance Statement Assertion 1	a) Minute 20/21 155 dated 18 <sup>th</sup> January 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/02/FINAL-FC-Minutes-18th-January-2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/02/FINAL-FC-Minutes-18th-January-2021.pdf</a>  b) General Reserves less than 1 year's worth of budgeted expenditure.
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes		Minute 20/21 156 dated 18 <sup>th</sup> January 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/02/FINAL-FC-Minutes-18th-January-2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/02/FINAL-FC-Minutes-18th-January-2021.pdf</a>
4.4	Did the council a) regularly compare budget vs spend (as detailed in the financial regulations) b) and evidenced in the minutes? (Objective D)	a) Yes b) Yes	Annual Governance Statement Assertion 1	Carried out regularly in the Finance Committee meetings.  Minute F.21.082 3 <sup>rd</sup> February 2022 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/02/FINAL-Finance-minutes-3.02.2022.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/02/FINAL-Finance-minutes-3.02.2022.pdf</a>
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	Finance Committee authorise virement where necessary.

## 5. Payroll

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
5.1	Do all staff have a contract of employment?	Yes	Annual Governance Statement Assertion 3	Admin Assistant Contract viewed.
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Yes	Annual Governance Statement Assertion 1	External Payroll Provider Payrolls UK Ltd – payslip viewed.
5.3	Has Council a) registered as an employer with HMRC? b) have PAYE / NIC been properly dealt with (including year-end procedures)? (Objective G)	a&b) Yes		External Payroll Provider – Payrolls UK Ltd HMRC submission viewed
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	Yes	Annual Governance Statement Assertion 1	Mayors Allowance – Minute 20/21 – 225 19 <sup>th</sup> April 2021.
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	a) Yes b) Yes	Annual Governance Statement Assertion 3	a) Admin Assistant contract viewed November 2021 b) Minute 8.3 Staffing Committee Meeting – 27 <sup>th</sup> September 2021

5.6	Is Council a) registered with the Pension Regulator for auto-enrolment pensions? b) Has auto-enrolment registration with Pension Regulator been reviewed (required every 3 years)	a) Yes b) Yes	Annual Governance Statement Assertion 3	Re-enrolment completed March 2020 – next due in 2023.
-----	---	------------------	---	---

## 6. Year-end procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
6.1	Are debtors and creditors recorded properly on separate balance sheet if using Income & Expenditure reporting? (Objective J)	Yes	Annual Governance Statement Assertion 1	Council uses RBS Accounting software
6.2	Does Council as a whole consider the year-end accounts	Yes		Minute 21/22-9 21 <sup>st</sup> June 2021 <a href="https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-">https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-</a>

	in addition to 6.5? (Objective J)		Annual Governance Statement Assertion 1	<a href="#">21.06.21.pdf</a>
6.3	Minute confirming that council is eligible for Certificate of Exemption (only for councils with a turnover of less than £25,000) (Objective K)	N/A	Annual Governance Statement Assertion 1	Turnover exceeds £25K
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole council (with separate minute number from Section 2 below)?	Yes	Annual Governance Statement Assertion 3	Minute 21/22-8 21 <sup>st</sup> June 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-21.06.21.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-21.06.21.pdf</a>
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with separate minute number from Section 1 above)?	Yes	Annual Governance Statement Assertion 3	Minute 21/22-10 21 <sup>st</sup> June 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-21.06.21.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/07/FINAL-FC-Minutes-21.06.21.pdf</a>
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	Yes	Annual Governance Statement Assertion 3	<a href="https://tewkesburytowncouncil.gov.uk/document-category/accounts/annual-accounts/">https://tewkesburytowncouncil.gov.uk/document-category/accounts/annual-accounts/</a>



6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Recommend that the dates for the period of exercise of public rights are also reported to council and minuted.  Annual Governance Statement Assertion 4	30 <sup>th</sup> June – 10 <sup>th</sup> August 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/06/Notice-of-Public-Rights.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/06/Notice-of-Public-Rights.pdf</a>
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Finance Committee Minute F.21.056 4 <sup>th</sup> November 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/FINAL-Finance-minutes-4.11.2021.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/FINAL-Finance-minutes-4.11.2021.pdf</a>  The actions were detailed.
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	Minute F.21/042 30 <sup>th</sup> September 2021 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/09/Notice-of-Conclusion-of-Audit.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2021/09/Notice-of-Conclusion-of-Audit.pdf</a>  No action required.

## 7. Other matters

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
7.1	Policies in place for compliance with GDPR, such as Data Protection Policy for Staff &	Yes but	Recommend that the Council consider adopting a policy for GDPR for staff and Councillors.	Privacy and Safeguarding policies in place <a href="https://tewkesburytowncouncil.gov.uk/privacy-notice/">https://tewkesburytowncouncil.gov.uk/privacy-notice/</a>

	Councillors and for the public?		Annual Governance Statement Assertion 3	<a href="https://tewkesburytowncouncil.gov.uk/?s=policy">https://tewkesburytowncouncil.gov.uk/?s=policy</a>
7.2	Is the Council a Managing Trustee?	Yes	Annual Governance Statement Assertion 9	Anglo-American Garden of Remembrance & Riverside Walk & George Watson Memorial Hall
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	Yes	Annual Governance Statement Assertion 9	Meetings held at least annually. Anglo American Garden of Remembrance & Riverside Walk – no funds George Watson Memorial Hall – accounts submitted separately to the Charities Commission
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	<a href="https://tewkesburytowncouncil.gov.uk/accessibility-statement/">https://tewkesburytowncouncil.gov.uk/accessibility-statement/</a>
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	Recommend that Council confirms that the Internal Auditor is competent and independent of Council when appointing them  Annual Governance Statement Assertion 6	Minute F.21.114 4 <sup>th</sup> April 2022 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/FINAL-Finance-minutes-4-April-2022.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/FINAL-Finance-minutes-4-April-2022.pdf</a>
7.6	Are registers up to date for council-owned burial grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?	N/A	Annual Governance Statement Assertion 3	

## 8. Procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments	Evidence
8.1	Minutes: a) DPIs or other interests recorded? b) published on website in draft form within one month (mandatory for councillors with a turnover of less than £25,000)? (Objective L) c) initialled on each page and final page signed?	a) Yes b) Yes c) Yes	Annual Governance Statement Assertion 3	a) Minute 21/22-112 17 <sup>th</sup> January 2022 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/01/FINAL-FC-Minutes-17th-January-2022.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/01/FINAL-FC-Minutes-17th-January-2022.pdf</a> b) Draft Planning Minutes for meeting held on 4 <sup>th</sup> May 2022 – viewed on website on the 14 <sup>th</sup> May 2022 <a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/DRAFT-Planning-Committee-Meeting-4th-May-2022-Minutes.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/DRAFT-Planning-Committee-Meeting-4th-May-2022-Minutes.pdf</a> c) Environment & Amenities Committee 1 <sup>st</sup> March 2022 minutes viewed
8.2	List of members' responsibilities (Objective L) and interests held and published on the website?	a) Yes b) Yes	Annual Governance Statement Assertion 3	<a href="https://tewkesburytowncouncil.gov.uk/councillors/">https://tewkesburytowncouncil.gov.uk/councillors/</a>
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Yes	Annual Governance Statement Assertion 3	<a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/Agenda-Pack-May-2022.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/Agenda-Pack-May-2022.pdf</a> Agenda for meeting to be held on 16 <sup>th</sup> May 2022, published on the 10 <sup>th</sup> May 2022

8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	<a href="https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/Agenda-Pack-May-2022.pdf">https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/05/Agenda-Pack-May-2022.pdf</a>
-----	----------------------------------	-----	---	---