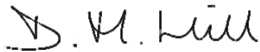


**TEWKESBURY TOWN COUNCIL
FINANCE COMMITTEE
MONDAY 29TH APRIL 2024**

To: Members of Finance Committee: Councillors C Danter (Chair), H Bowman, P Brookes, K Moran, P Jones, J Raywood, S 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 **Monday 29th April 2024 commencing at 6.00pm**

Members of the public and press are welcome to attend.



Debbie Hill, Town Clerk
24th April 2024

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 26th February 2024
5. Matters arising from the minutes of 26th February – 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 approve the payments list
9. To review the financial reports and bank reconciliations of the Town Council for February and March 2024
10. To review the payments report for February and March 2024
11. To agree to release £22 from EMR 361 to 120 4330 community grants
12. Agree any vires, movement of existing earmarked reserves and new earmarked reserves for the Finance Committee and Staffing Committee
13. To note the recent bar audit for Q4 2023-24 and final stock figure of £4,333.91
14. To note the conclusion of the external audit for 2022/23 and to note action to be taken
15. To review the internal audit report for financial year 2023/24
16. Review of direct debits and standing orders
17. To note GAPTC subs for 2024/25 of £2,646.63 (discounted by £223.08)

18. To consider and agree any resolutions for proposal to GAPTC AGM to be held in July 2024

19. To consider and agree grant applications from outside bodies

**MINUTES of
the
Finance Committee meeting held on 26th February 2024 at 6:00PM in the Town Hall,
Tewkesbury**

Present: Cllrs C Danter (Chair), P Brookes, P Jones, S Raywood, J Raywood, K Moran, M Sztymiak

In attendance: Cllr Cody, D Hill (Town Clerk)

F.23.783 To receive apologies None.

F.23.784 To receive declarations of interest
Cllr Sztymiak re payments list as a member of Friends of the Earth

F.23.785 To receive dispensations None.

F.23.786 To approve the minutes of the Finance Committee meetings held on 8th January 2024
It was RESOLVED to approve the minutes of the Finance Committee meeting held on 8th January 2024. Proposed by Cllr Brookes, seconded by Cllr J Raywood.

F.23.787 **Matters arising from the minutes of 8th January – for Information only**
23.054 Moorings maintenance and projects breakdown – Cllr Danter to review
23.064 Power to spend relating to religious buildings – The Town Clerk had circulated L02-23 | POWER TO FUND WORKS TO PROPERTY RELATING TO AFFAIRS OF THE CHURCH OR HELD FOR AN ECCLESIASTICAL CHARITY (ENGLAND ONLY) which clarifies the power to spend – complete
23.078 Neighbourhood Development Plan – The Town Clerk reported that the monies from account closure have been journalled to miscellaneous income under the Planning Committee - complete. The Town Clerk updated the committee that the Community & Place Development Officer at Tewkesbury Borough Council has confirmed that the £500 grant will not have to be repaid – complete.
23.078 Breakdown of Mayor’s Chrity funds – The Town Clerk has circulated the breakdown to committee members – complete.
23.078 HSHAZ income and expenditure – Town Clerk and Finance Officer looking into discrepancy which is believed to relate to year end work from 2022/23 – carried forward.
23.079 Payment clarification – The Town Clerk clarified that the queried payment related to a partial refund of hall hire for the Vegan Fayre – complete.
23.080 Change of code name – wording ‘TTC’ added to code 600 1830 – complete.
23.080 Review of Watson Hall income by B&M Committee – this will be added as an agenda to the meeting being held on 5th March – complete.
23.081 Tewkesbury Live ledger report to be circulated – carried forward as error in report circulated.

F.23.788 To receive correspondence relating to the Finance Committee None.

- F.23.789** **Public Participation** None.

- F.23.790** **To approve the payments list**
 It was RESOLVED to approve payments totalling £85,161.73. Proposed by Cllr Jones, seconded by Cllr J Raywood.

- F.23.791** **To review the financial reports and bank reconciliations of the Town Council for December 2023 and January 2024**
 The reports and bank reconciliations were reviewed.
 A Councillor queried grant income relating to new bins under 340 Outside Spaces. The Town Clerk confirmed that the grant funding had been received. **Action:** Town Clerk to look into how this has been entered onto Omega.

- F.23.792** **To review the payments report for December 2023 and January 2024**
 The payments report was reviewed. A query was raised over the new radios bought for the Watson Hall and whether these could be used for Emergency situations. The Clerk reported that these were specifically for use by staff when the bar is busy and probably not to the level required for use in an emergency across town. A query was also raised over the payment for a new energy certificate. The Town Clerk reported that this was produced to be able to apply for grant funding as it was a requirement to have a certificate issued within the last two years.

- F.23.793** **To review the Q3 internal control checks report**
 Cllr Brookes reported that all had been satisfactory and that all information required had been supplied. Cllr Brookes asked for thanks to be passed on to the Finance Officer and office team.

- F.23.794** **To note the recent bar stocktake and planned audit for Q4 2023-24**
 The Town Clerk advised that a stocktake for Q3 had been completed and that an audit for Q4 is planned for the beginning of April. This will provide the stock figure for financial year end and also provide an audit report.

- F.23.795** **To consider and agree grant applications from outside bodies**
 It was RESOLVED to award a grant of £59 to Tewkesbury Civic Society. Proposed by Cllr Danter, seconded by Cllr J Raywood.
 It was RESOLVED to award a grant of £354 to Insight Gloucestershire. Proposed by Cllr Sztymiak, seconded by Cllr Danter.
 The committee noted that these grant awards have used all grant budget for 2023/24 and the amount held in earmarked reserves.
Action: Release of earmarked reserve to be added to the next agenda.

There being no further business the meeting closed at 18:55.

Signature of Chairman upon approval of the minutes

**Bank Reconciliation Statement as at 29/02/2024
for Cashbook 1 - Lloyds - Business Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Lloyds Bank Current A/c	29/02/2024		578,047.28
			<u>578,047.28</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			578,047.28
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			578,047.28
		Balance per Cash Book is :-	578,047.28
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Lloyds Bank Savings A/c	29/02/2024	75	202,147.97
			<u>202,147.97</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			202,147.97
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			202,147.97
		Balance per Cash Book is :-	202,147.97
		Difference is :-	0.00

Signatory 1:

Name Signed Date

Signatory 2:

Name Signed Date

Final External Auditor Report and Certificate 2022/23 in respect of Tewkesbury Town Council – GL0227

Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor's limited assurance opinion 2022/23

On 26 September 2023, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2023. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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

Section 1, Assertion 5 has been incorrectly completed as not all risks were identified and assessed during the risk review.

The council should ensure that all council funds held in bank accounts are in the name of the council as a corporate body.

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

The smaller authority has confirmed that it has not complied with the governance Assertions in Section 1, Boxes 2 and 9, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified.

Section 2, Assertion 11b has been answered 'No', since the figures in Section 2 include transactions in respect of a trust fund due to the trust fund not having its own bank account. We note that the smaller authority has started the process of dissolving the trust.

We received challenge correspondence in relation to the 2022/23 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

PKF Littlejohn LLP

PKF Littlejohn LLP

27/03/2024

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of **Tewkesbury Town Council - GL0227**

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

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

Please see below.

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

We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2022/23 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

Our fee note for the limited assurance review will be issued when we certify completion.

3 External auditor certificate 2022/23

We do not certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

We do not certify completion because:

We have received correspondence bringing information to our attention that we must consider before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

26/09/2023



TEWKESBURY TOWN COUNCIL
Internal auditor's report for the year ended 31 March 2024
Name of Auditor: Julie Shirley

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?	Yes to all		Standing Orders on council website https://tewkisburytowncouncil.gov.uk/wp-content/uploads/2017/12/Approved-Standing-Orders-Tewkesbury-Town-Council-updated-

	<p>b) reviewed using the most recent version? c) minuted?</p>		<p>Annual Governance Statement Assertion 1</p>	<p>September-2023.pdf</p> <p>Full Council Minutes 11/09/23 item 92. https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</p> <p>Full Council Minutes 15/05/23 item 26 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</p>
1.2	<p>Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)</p>	Yes to all	<p>Annual Governance Statement Assertion 1</p>	<p>Financial Regulations on council website https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2017/12/TTC-Financial-Regulations-updated-February-2023.pdf</p> <p>Full Council Minutes 13/02/23 item 171 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/02/FINAL-FC-Minutes-13th-February-2023.pdf</p> <p>Full Council Minutes 15/05/23 item 26 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</p>
1.3	<p>Does the council a) give grants? b) have a grant-awarding policy?</p>	<p>a) Yes b) Yes</p>		<p>Grant Policy dated September 2023 on website https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/Grant-Policy-September-2023.pdf</p> <p>Finance Minutes 05/06/23 item 015 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-Finance-</p>

				<p>minutes-5-Jun-2023-1.pdf</p> <p>Full Council Minutes 12/06/23 item 51 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf</p> <p>Finance Minutes 29/08/23 item 040 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf</p> <p>Policy approved Full Council minutes 11/09/23 item 94 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</p>
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	<p>Recommend that the expenditure limits in Financial Regulations are updated to match that of the committee terms of reference (Fin Reg 4)</p> <p>Annual Governance Statement Assertion 2 & 3</p>	<p>https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/FINAL-EA-Minutes-04.07.23.pdf bus shelter roof repairs delegated authority to Assistant Clerk £1k</p> <p>Full Council minutes 11/09/23 item 100 – tenders for refurbishment works (advertised on Government Contract Finder) for 64 Barton Street https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</p>

1.5	Code of conduct reviewed in the last 2/3 years?	Yes	Annual Governance Statement Assertion 3	Code of Conduct on council website https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2016/08/Code-of-Conduct-adopted-March-2023.pdf Reviewed by Full Council 13/03/23 item 188 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/03/FINAL-FC-Minutes-13th-March-2023.pdf
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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	Full Council minutes 15/05/23 item 19 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf
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	N/A	General Power of Competence adopted	n/a

	Power of Competence)		Annual Governance Statement Assertion 1 & 3	
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Yes but	Recommend that Council reviews the list of direct debits / standing orders annually as per Fin Reg 6.7. Annual Governance Statement Assertion 1	Council approves setup of direct debits / standing orders, last reviewed February 2023 (Finance Committee)
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	Yes	Annual Governance Statement Assertion 1	Petty Cash records
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Yes	Annual Governance Statement Assertion 1	See transaction sample list
2.6	VAT – a) recorded in accounts b) reclaimed? (Objective B)	a) Yes b) Yes	Council is VAT registered Annual Governance Statement Assertion 1	a) VAT recorded separately in the accounting software b) Quarterly VAT returns viewed for Q1, Q2, Q3

3. Risk management

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
3.1	Insurance policy	a) Yes	Recommend that Council confirms that new assets	a) Hiscox schedule viewed

	<p>a) in place? b) cover reviewed to ensure still fit for purpose? (Objective C)</p>	<p>b) Yes</p>	<p>have been added to insurance schedule, e.g. river walk railings purchased in 2023/24.</p> <p>Annual Governance Statement Assertion 5</p>	<p>b) Full Council Minutes 15/05/23 item 24-30 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</p> <p>Year 2 of 3-year LTA</p>
3.2	<p>Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)</p>	<p>a) Yes b) Yes</p>	<p>Annual Governance Statement Assertion 5</p>	<p>a) Risk Management Register 2022 – reviewed every 2 years b) Finance Committee minutes 26/05/22 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/06/FINAL-Finance-minutes-26-May-2022.pdf</p>
3.3	<p>Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)</p>	<p>a) Yes b) Yes but</p>	<p>Land & Buildings asset list as at 2018/19 are published on the website, recommend that the published list is reviewed and updated.</p> <p>Annual Governance Statement Assertion 5</p>	<p>a) Full Council Minutes 15/05/23 item 29 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf</p> <p>b) https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2019/01/TTC-Buildings-Land.pdf</p>
3.4	<p>Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken? (Objective C)</p>	<p>a) Yes b) Yes c) Yes</p>	<p>Annual Governance Statement Assertion 5</p>	<p>a) All assets undergo a condition survey in October each year (Oct 2023 report viewed), program of replacement / repair. Informal visual checks undertaken throughout the year.</p> <p>Play equipment is inspected weekly by the borough council. Reporting system viewed.</p> <p>Specific Condition surveys have been conducted on the buildings, Town Hall and 64</p>

				<p>Barton Street most recently.</p> <p>b) & c) Env & Amenities Committee minutes 02/01/24 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2024/01/DRAFT-EA-Minutes-02.01.2024.pdf</p>
3.5	<p>Evidence that internal controls</p> <p>a) take place?</p> <p>b) are documented?</p> <p>c) minuted?</p> <p>as per Council's Financial Regulations/Standing Orders (Objective B)</p>	Yes to all	Annual Governance Statement Assertion 2	<p>Finance Minutes 29/08/23 item 038 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf</p> <p>Finance Minutes 6/11/23 item 059 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-Finance-minutes-6-Nov-2023.pdf</p>
3.6	<p>Bank reconciliations are on agenda to be considered by Council? (Objective I)</p>	Yes	Annual Governance Statement Assertion 1	<p>Bank reconciliations reviewed regularly in Finance Committee meetings.</p> <p>Item 121 11th April 2023 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/04/FINAL-Finance-minutes-11-Apr-2023.pdf</p> <p>Item 038 29th August 2023 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf</p> <p>Full Council minutes 13/11/23 item 112</p>

				https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/11/FINAL-FC-Minutes-13th-November-2023.docx.pdf
3.7	Review of a) investments? b) bank mandates (signatories on bank accounts)? (Objective B/C)	a) Yes b) Yes	Annual Governance Statement Assertion 1	a) Finance Committee 27/04/23 item F22.136 https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/05/FINAL-Finance-minutes-27-Apr-2023.pdf b) Full Council minutes 15/05/23 item 18 https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/05/FINAL-FC-Minutes-15-May-2023.pdf
3.8	If bank cards in use, are proper procedures in place? (Objective B)	Yes	Annual Governance Statement Assertion 1	Financial Regulations 6.17 & 6.18 https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2017/12/TTC-Financial-Regulations-updated-February-2023.pdf
3.9	Are a) physical records secure? b) electronic records backed up?	a) Yes b) Yes	Annual Governance Statement Assertion 5	a) Secured in town council offices b) Backed up by IT support company

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	a) Yes b) Yes		a) Prepared by the Finance Committee b) & c) Amended and adopted by Full Council

	under review a) prepared? b) adopted? c) minuted? (Objective D)	c) Yes	Annual Governance Statement Assertion 1	9/1/23 minutes item 144 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/01/FINAL-FC-Minutes-9th-January-2023.pdf
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	Reserves £337k including £277k of EMR, leaving a general reserve of £60k. Recommend increasing the general reserve to at least 3 months worth of expenditure (calculated as £160k). Auditor understands that High Street Heritage Action Zone funding will replenish £88k of general reserves. Annual Governance Statement Assertion 1	a) Finance Committee meeting papers 5/1/23 items 8 and 11 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2022/12/Agenda-pack-1.pdf
4.3	Was the precept demand for the year under review properly minuted in full council?	Yes		Full Council minutes 9/1/23 item 145 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/01/FINAL-FC-Minutes-9th-January-2023.pdf
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)	Yes to all	Annual Governance Statement Assertion 1	Budget reviewed regularly in committee and full council meetings. Finance Minutes 11/04/23 item 119 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/04/FINAL-Finance-minutes-11-Apr-2023.pdf Finance Minutes 29/08/23 item 038 https://tewkesburytowncouncil.gov.uk/wp-

				content/uploads/2023/08/FINAL-Finance-minutes-29-Aug-2023-1.pdf Full Council Minutes 11/09/23 item 88 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf Staffing Minutes 31/10/23 item 11 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/12/FINAL-Minutes-Staffing-31.10.2023.pdf
4.5	Are any significant variances from budget reported?	Yes	Annual Governance Statement Assertion 2	Buildings & Moorings Committee minutes 24/10/23 item 23.043 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-BM-Minutes-24.10.23.pdf

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	Viewed in previous audit
5.2	Do salaries paid agree with those	Yes		Payroll sampled for 2 members of staff (Bar Manager, Finance Officer)

	approved by Council? (Objective G)		Annual Governance Statement Assertion 1	
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) Yes b) Yes		a) Viewed in previous audit b) Payroll outsourced to external provider
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	Yes	Annual Governance Statement Assertion 1	Councillors claim on expenses form
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	a) Yes b) No but	No new pension-eligible staff employed in 2023/24 Annual Governance Statement Assertion 3	Staff pensions are LGPS and Nest.
5.6	Is Council a) registered with the Pension Regulator for auto-enrolment pensions? b) Has auto-enrolment registration with Pension Regulator been reviewed	a) Yes b) Yes		Re-declaration dated 25 May 2023 viewed

(required every 3 years)	Annual Governance Statement Assertion 3
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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	Balance sheet produced as part of the RBS accounts system that Council uses
6.2	Does Council as a whole consider the year-end accounts in addition to 6.5? (Objective J)	Yes	Annual Governance Statement Assertion 1	Full Council Minutes 12/06/23 item 48 https://teWKesburytownCouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf
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		Turnover exceeds £25k

			Annual Governance Statement Assertion 1	
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole council (with separate minute number from Section 2 below)?		Annual Governance Statement Assertion 3	Full Council Minutes 12/06/23 item 49 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf
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	Full Council Minutes 12/06/23 item 50 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/06/FINAL-FC-Minutes-12-June-2023.pdf
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	No but	Full internal audit report is published but the Internal audit page of the Annual Return is not available on the website. Whilst not a requirement, it is recommend as best practice that the Annual Internal Audit Report, page 3, is also published. Annual Governance Statement Assertion 3	Latest annual return 2022/23 on website https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/10/Notice-of-audit-not-completed.pdf
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Annual Governance Statement Assertion 4	Finance Committee minutes 03/07/23 item 027 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/FINAL-Finance-minutes-3-Jul-2023-1.pdf

6.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes	Annual Governance Statement Assertion 7	<p>Finance Committee minutes 03/07/23 item 026</p> <p>https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/FINAL-Finance-minutes-3-Jul-2023-1.pdf</p> <p>Full Council minutes 11/09/23 item 92</p> <p>https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</p>
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	<p>External audit 2022-23 on website</p> <p>https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2024/04/Notice-of-clonclusiobn-of-audit-plus-attachments.pdf</p> <p>Correspondence from External Auditor noted by Full Council 11/09/23 item 96</p> <p>https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf</p>

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		<p>General Privacy Notice on website</p> <p>https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2018/07/General-Privacy-Notice-reviewed-September-2023.pdf</p>

	Councillors and for the public?		Annual Governance Statement Assertion 3	Employee Handbook – section 19 Data Protection Policy https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2017/12/FINAL-Tewksbury-Town-Council-employee-handbook-Nov-2023.pdf
7.2	Is the Council a Managing Trustee?	Yes	Annual Governance Statement Assertion 9	<ol style="list-style-type: none"> 1. Anglo-American Garden of Remembrance & Riverside Walk 2. George Watson Memorial Hall
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	Yes	<p>Anglo American Garden of Remembrance & Riverside Walk trust has no income/expenditure during 2023-24 and zero balance of accounts.</p> <p>George Watson Memorial Hall trust has permission in principle from Charities Commission to dissolve. Meanwhile, the trust funds reside in the Town Council's bank accounts. External auditor is aware of situation.</p> <p>Annual Governance Statement Assertion 9</p>	<p>Minutes viewed, for both trusts, dated March 2024</p> <p>Anglo American Garden of Remembrance & Riverside Walk – no funds, nil return submitted to the Charities Commission</p> <p>George Watson Memorial Hall – separate accounts submitted to the Charities Commission – 2022-23 viewed online; 2023-24 due to be submitted to CC by 31/01/25.</p>
7.4	Website Accessibility Statement on website home page?	Yes	Annual Governance Statement Assertion 3	https://tewkesburytowncouncil.gov.uk/accessibility-statement/
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes	<p>Recommend that Council confirms that the Internal Auditor is competent and independent of Council when appointing them</p> <p>Annual Governance Statement Assertion 6</p>	<p>Finance Minutes 6/11/23 item 060</p> <p>https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-Finance-minutes-6-Nov-2023.pdf</p>
7.6	Are registers up to date for council-owned burial	N/A		No burial grounds

grounds (if any) and purchase of Exclusive Rights of Burials certificate completed?	Annual Governance Statement Assertion 3
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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	Annual Governance Statement Assertion 3	Full Council Minutes 11/09/23 item 80 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/09/FINAL-FC-Minutes-11th-September-2023.pdf Full Council Minutes 13/11/23 item 102 https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/11/FINAL-FC-Minutes-13th-November-2023.docx.pdf
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	Yes to all	Annual Governance Statement Assertion 3	https://tewkesburytowncouncil.gov.uk/council-members/
8.3	Agendas signed	Yes		Agendas on council website, e.g.

	and displayed on website 3 clear days' prior to meeting? (Objective L)		Annual Governance Statement Assertion 3	https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/12/Planning-Committee-Meeting-3rd-January-Agenda-pack.pdf https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/08/Planning-Committee-Meeting-6th-September-2023-Agenda-Pack.pdf https://tewkesburytowncouncil.gov.uk/wp-content/uploads/2023/07/Agenda-pack-July-2023.pdf
8.4	Summons issued in proper format?	Yes	Annual Governance Statement Assertion 3	As above

Annual Internal Audit Report 2023/24

TEWKESBURY TOWN COUNCIL

www.tewkesburytowncouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

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

Date(s) internal audit undertaken

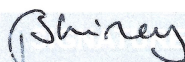
09/04/2024

16/04/2024

Name of person who carried out the internal audit

GAPTC (J.Shirley)

Signature of person who carried out the internal audit



Date

16/04/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Payees Approved for Direct Debit/Standing Order Payments April 2024

Organisation	Purpose		Committee
Siemens	Photocopier contract	DD	Finance
Charlton Networks	IT Support Services, web address and antivirus contract	DD	Finance
Digital Telecom Ltd.	Telephone & Broadband Supply & Support contract	DD	Finance
TBC	Business Rates	DD	B&M & E&A
Octopus	Electricity Provider	DD	B&M & E&A
Inty	Office 365	DD	Finance
NEST Pension	Pension Payments	DD	Finance
Opus Energy	Gas for Town Hall & Watson Hall	DD	B&M
Waterplus	Water Rates	DD	Finance
Initial Rentokil	Hygiene services contract	DD	Finance
Cellar Supplies (Cheltenham) Ltd	Bar Supplies	DD	B&M
ICO	Data protection registration	DD	Finance
CPRE	CPRE annual subscription	DD	Finance
Square	Card services	DD	Finance
Tesco Mobile	Work mobile phones	DD	Finance
Smiths	Waste & Recycling	DD	B&M
Countrywide	Ground maintenance	SO	E&A
GAB Services	Caretaking/cleaning/handyperson contract	SO	Staffing
Diversity Business Services Ltd	HR Support contract	SO	Staffing
Imex	Till Maintenance	SO	B&M