

Report to Bury St Edmunds Town Council

The Internal Audit for the year ending 31 March 2024

1. Introduction and Summary.

1.1 The Internal Audit work undertaken confirmed that during the 2023/24 year the Council maintained effective governance arrangements including a robust framework of financial administration and internal control. Councillors and Officers have continued to ensure that effective and efficient financial administration is in place. A wide range of formal policies, procedures and protocols have been adopted by the Council and these provide a solid foundation for the continuing operation of strong financial management and control.

1.2 The Internal Audit confirmed that the Town Clerk and the Assistant Town Clerk/Responsible Financial Officer (RFO) are satisfactorily undertaking the administration of the Town Council's financial affairs and producing financial management information to enable the Town Council to make well-informed decisions.

1.3 The Assistant Town Clerk/RFO has successfully completed the 2023/24 End of Year Accounts, which were well presented for the Internal Audit.

1.4 The Accounts for the year confirm the following:

<i>Total Income for the year:</i>	<i>£626,108 (Boxes 2 & 3 below)</i>
<i>Total Expenditure in the year:</i>	<i>£523,809 (Boxes 4 & 6 below)</i>
<i>Total Reserves at year-end:</i>	<i>£703,262 (of which £137,000 is earmarked)</i>

1.5 The Annual Governance and Accountability Return (AGAR) to the External Auditors was examined and the following figures agreed Assistant Town Clerk/RFO for inclusion in Section 2 Accounting Statements 2023/24 (rounded for purposes of the Return):

<i>Balances at beginning of year (1 April 2023):</i>	<i>Box 1: £600,963</i>
<i>Annual Precept 2023/24:</i>	<i>Box 2: £603,029</i>
<i>Total Other Receipts:</i>	<i>Box 3: £23,079</i>
<i>Staff Costs:</i>	<i>Box 4: £117,350</i>
<i>Loan interest/capital repayments:</i>	<i>Box 5: £0</i>
<i>All Other payments:</i>	<i>Box 6: £406,459</i>
<i>Balances carried forward (31 March 2024):</i>	<i>Box 7: £703,262</i>
<i>Total cash/short-term investments:</i>	<i>Box 8: £689,375</i>
<i>Total fixed assets:</i>	<i>Box 9: £95,694</i>
<i>Total borrowings:</i>	<i>Box 10: £0</i>

1.6 Sections One and Two of the AGAR are due to be approved and signed at a forthcoming meeting of the Town Council. The Internal Auditor has completed the Annual Internal Audit Report 2023/24 within the AGAR.

1.7 The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the Audit Plan. The Council has formally adopted the JPAG Governance and Accountability for Smaller Authorities in England Guidance which includes instruction and guidance on the Council's Accounting and Internal Audit procedures. This

End-of-Year Internal Audit has been conducted under those principles. Comments and any recommendations arising from the Internal Audit Review are made below.

2. Governance, Standing Orders, Financial Regulations and other Regulatory matters (examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation).

2.1 In the year 2023/24 the Annual Town Council meeting took place on 24 May 2023. In 2024/25 the Annual Town Council meeting took place on 29 May 2024. In each, the first item of formal business was the Election of a Mayor and Deputy Mayor.

2.2 At its meetings on 24 May 2023 and 29 May 2024 the Council agreed the Terms of Reference, Membership and Chair and Vice Chair for its two Standing Committees (the Planning, Licensing and Finance Committee and the Staffing and Employment Committee) and reviewed and adopted the Scheme of Delegation. The Council is due to appoint members of the Staffing Appeals Panel in June 2024.

2.3 In the year 2023/24 the Council appointed 5 Councillors on 24 May 2023 to carry out and authorise banking payments.

2.4 Standing Orders are in place and were reviewed and adopted by the Council on 29 May 2024. The Standing Orders are based on the Model Standing Orders published by the National Association of Local Councils (NALC).

2.5 NALC recently published revised, up-dated Model Financial Regulations and these were reviewed and adopted by the Council on 29 May 2024.

2.6 The Minutes of the Council and its Committees are well presented and provide evidence of the decisions taken by the Council and Committees in the year. **Each page of the approved Minutes is normally signed/initialled although some pages of the Minutes of the meetings of 25 October 2023 and 13 December 2023 were not initialled/signed.**

2.7 **There was a significant delay during the year in publishing the Minutes of Council and Committee meetings on the Council's website. An examination of the website on 1 June 2024 revealed that the Minutes of Council meetings had not been published since the meeting on 28 February 2024 and the Planning Licensing and Finance Committee since 13 March 2024.**

Recommendation 1:

- (a) In the interests of transparency and for the benefit of the local community, the Council should always ensure that Minutes of Council and Committee meetings are publicly available, and published on the Council's website, as soon as practicably possible after each meeting. (Many Councils publish in Draft Form and later in Confirmed Form after eventual approval by the Council or Committee concerned).**
- (b) Each page of the Minutes of Council's meetings should be signed/initialled by the Chair of the meeting approving the Minutes to ensure that a legal and authentic record is maintained.**

2.8 The Council has agreed that Minutes of Committee meetings should be published on the Council's website in order to provide for overall transparency in the Council's governance arrangements. Minutes of the Council's Committees (other than the Minutes of the meetings of the Staffing and Employment Committee, which can be of a confidential nature) are normally published on the Council's website and are easily accessible to local residents and the overall community.

2.9 The Planning, Licensing and Finance Committee has previously agreed (on 29 June 2022) that (a) agendas should be compiled in the most time effective way providing they are clear and precise, (b) that Minutes produced following each meeting should be an accurate and concise record of the meeting and (c) the Committee's Minutes will be approved by Committee Members and signed by the Chair at the next Committee meeting before being ratified by Full Council. These requirements are being met although it was noted that the Minutes of the Committee's meeting on 27 September 2023 had not been published and the meeting on 25 October 2023 have been published under a link heading of 25 October 2024.

2.10 The Council has a Responsible Financial Officer (RFO) in post, Mrs Jacqueline Howells being in post during the 2023/24 year as Assistant Town Clerk/RFO.

2.11 The Clerk to the Town Council, Mr Greg Luton, retired from the Council at the end of December 2023 and the new Town Clerk, Mrs Jodie Budd, took up her position from 2 January 2024.

2.12 The General Power of Competence (GPoC) was adopted by the Council at the meeting on 24 January 2024, the Council having been eligible to exercise this as at least 2/3rds of the total number of councillors were elected at the ordinary election in May 2023 and because the Town Clerk holds the Certificate in Local Council Administration (CILCA). Having met the conditions, the Council is eligible to use the GPoC until May 2027.

2.13 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under Data Protection legislation (Registration Z8531268, expiring 1 February 2025). To assist in compliance with the General Data Protection Regulations (GDPR) the Data Protection, Confidentiality and Information Management Policy was reviewed and re-adopted by the Council at its meeting on 25 January 2023. The Council also has a Privacy Notice in place and a copy has been published on the Council's website.

2.14 At its meetings on 24 May 2023 and 29 May 2024 the Council agreed to re-adopt the LGA Model Code of Conduct for purposes of discharging its duty to promote and maintain high standards of conduct within its area. The Code has been published on the Council's website.

2.15 It was noted that the contents of the Council's website require review in order to ensure that up to date information is held. For instance, it was noted during the audit that there are links under <https://www.burystedmunds-tc.gov.uk/home/finance/> to out-of-date copies of Standing Orders (dated January 2021) and Financial Regulations (dated March 2021). Another copy of Standing Orders (dated March 2022) is published on the website and linked to [file:///C:/Users/owner/Downloads/Standing-Orders-approved-23.3.2022\(1\).pdf](file:///C:/Users/owner/Downloads/Standing-Orders-approved-23.3.2022(1).pdf)

Recommendation 2: It is important that the contents of the website, including published policies and procedures, are reviewed regularly to ensure information and

documentation remains up to date and to eliminate any information and data that can be considered to be conflicting or no longer relevant within the operation and management of the Council.

2.16 To assist compliance with the Website Accessibility Regulations, a Website Accessibility Statement has been published on the Council's website and includes details of website navigation, accessing information and displays contact details to report accessibility problems with the website.

3. Accounting Procedures and Proper Book-keeping (*examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting*).

3.1 The Cashbook within the RBS Omega Accounting System as at 31 March 2024 was found to be in good order and well presented. VAT payments are tracked and identified within the Cashbook.

3.2 The Cashbook is well referenced and facilitates a clear audit trail to the Bank Statements and the financial information prepared by the Assistant Town Clerk/RFO. A sample of transactions was examined with the supporting invoices and vouchers and found to be satisfactory.

3.3 The RBS accounting system provides clear and comprehensive reports, for both internal use by Officers and for presentation to Councillors. As the system administrator the Assistant Town Clerk/RFO controls the core elements of the RBS accounting package and was assisted by the RBS Support Staff in finalising the 2023/24 Accounts.

3.4 The General Power of Competence (GPoC) was adopted by the Council at the meeting on 24 January 2024. Prior to that date, payments made under Section 137 of the Local Government Act 1972 were required to be reported to Council and formally approved and noted in the Minutes of the Council (because there is a limit on the amount that can be expended under Section 137) and separately identified in the Accounts and within the End-of-Year reports.

3.5 The VAT element within payments is identified in the RBS accounting system with reports available to assist regular re-claims to HMRC, as follows:

- a) The re-claim of £1,296.23 for the period January 2023 to March 2023 is recorded as submitted to HMRC on 16 May 2023 and received at bank on 22 May 2023.
- b) The re-claim of £2,567.88 for the period April 2023 to June 2023 is recorded as being submitted to HMRC on 9 August 2023 and received at bank on 15 August 2023.
- c) The reclaim of £1,008.07 for the period July 2023 to September 2023 is recorded as being submitted to HMRC on 17 January 2024 and received at bank on 22 January 2024.
- d) The re-claim of £1,791.43 for the period October 2023 to December 2023 has been recorded as being submitted to HMRC on 14 February 2024 and was received at bank on 20 February 2024.
- e) The re-claim of £1,371.75 for the period January 2024 to March 2024 is recorded as submitted to HMRC on 8 April 2024 and received at bank on 17 April 2024. The amount has been correctly included in the 2023/24 End-of-Year Accounts and Balance Sheet as a Debtor (VAT Recoverable).

3.6 A Statement of Analysis of Variances (explaining significant differences in receipts and payments between the years 2022/23 and 2023/24) is currently being prepared by the Assistant Town Clerk/RFO for submission to the External Auditors and for publication on the Council's website.

3.7 At its meeting on 13 December 2023 the Council secured longer-term accountancy support by entering into a 3-year contract with Rialtas Business Solutions for year-end closedown at a cost of £825.00 excluding VAT per year commencing 1 April 2024.

4. End of Year procedures and Bank Reconciliation as at 31 March 2024 (Regarding accounting procedures used and can be followed through from working papers to final documents. Verifying sample payments and income. Checking creditors and debtors where appropriate).

4.1 End-of-Year Accounts are prepared on an Income and Expenditure basis and were in good order. Creditors (£0), PAYE/NI owing (£1,978.14) and Pension Contributions owing (£2,272.26) were displayed in the Balance Sheet as at 31 March 2024.

4.2 Similarly, VAT Recoverable (£1,371.75), Payments in Advance (£16,800 for Deer Fencing Deposit) and Allotment Debtors (£156.00) were entered in the Balance Sheet.

4.3 The Council's End-of-Year Accounts have been reconciled to the Council's Bank Statements. For ease of reference, the Council's Bank Reconciliation as at 31 March 2024 and entries in Box 7 and Box 8 of the AGAR can be displayed as follows:

	£
<i>Account Balance at 1 April 2023 (b/f): Box 1 2023/24 AGAR:</i>	600,963.03
<i>Add Income in the year 2023/24 (Boxes 2 and 3 of AGAR):</i>	626,108.32
<i>Deduct Expenditure in the year 2023/24 (Boxes 4 and 6 of AGAR):</i>	523,809.13

<i>Account Balance at 31 March 2024 (c/f): Box 7 2023/24 AGAR:</i>	703,262.22

	£
<i>The Bank Statements as at 31 March 2024 displayed:</i>	
<i>Barclays Current A/C:</i>	425,269.95
<i>Barclays Business Premium A/C:</i>	1.61
<i>Cambridge BS Easy Access Savings A/Cs (31 December 2023):</i>	106,706.77
<i>Barclays Rate Reward</i>	157,318.81
<i>Petty Cash A/C (cash balance at 31 March 2024):</i>	77.73

<i>Bank Balance at 31 March 2024: Box 8 2023/24 AGAR:</i>	689,374.87

The Reconciliation between AGAR Box 7 and Box 8 is as follows:

	£	£
<i>Box 7: Account Balances at 31 March 2024:</i>		703,262.22
<i>Less: VAT Recoverable:</i>	1,371.75	
<i>Debtors:</i>	156.00	
<i>Payments in Advance:</i>	<u>16,800.00</u>	
		18,327.75
<i>Add: Creditors:</i>	0	
<i>PAYE and NI</i>	1,978.14	
<i>Pension Contributions</i>	2,272.26	
<i>Accruals</i>	190.00	
		4,440.40

Box 8: Cash/investments at 31 March 2024:		689,374.87

4.4 A sample of audit trails and entries in the Income and Expenditure Account and Balance Sheet were examined and were found to be in order.

4.5 During the year 2023/24 Bank Reconciliations and supporting details were regularly presented to the Planning, Licensing and Finance Committee and noted and adopted by Full Council. The Reconciliations are completed on a monthly basis. At its meeting on 27 September 2023 the Council received, and signed as confirmed, the Barclays Bank balances as at 31 July 2023 and 31 August 2023 (Minute 13 refers). The bank balances were presented at subsequent meetings of the Council during 2023/24.

4.6 On 27 September 2023 the Council also considered the Investment Strategy and Public Sector Deposit Fund issues. On 7 February 2024 the Planning, Licensing and Finance Committee discussed the options available to invest some of the General Reserves currently held by the Council in deposit accounts and agreed that the Assistant Town Clerk/RFO would investigate options for fixed term investments as well as the CCLA Public Sector Deposit Fund. A Confidential Report was considered by Full Council at its meeting on 28 February 2024.

4.7 The Cambridge Building Society Account was closed as at 18 April 2024 and CCLA Public Sector Deposit Fund opened on 25 April 2024.

5. Policies and Procedures in place

5.1 The Council has a wide range of formal Policies and Procedures in place, in addition to those in compliance with the GDPR, to assist good governance and management. The Policies and Procedures receive review and up-dating as necessary on a programmed basis. As part of this process, at its meeting on 29 November 2023 the Council considered and adopted the following:

- Co-option procedure
- Financial Procedures:
 - Accounts payable
 - Asset control and management
 - Budgetary control and reporting
 - Income
 - IT access
 - Payroll
 - Petty cash
 - VAT
 - Year-end procedures
- Service Standards
- Scheme of delegation
- Anti-harassment & bullying policy
- Town Mayor's Expenses
- Dealing with Dispensations under s33 Localism Act
- Grievance Procedure

5.2 Similarly, at the meeting on 13 December 2023 the Council considered and re-adopted the Policies and Procedures relating to:

- Lone Worker
- Public Forum at Meetings
- Risk Management
- Sickness Absence
- Staff allowances and expenses
- Collection and debt recovery
- Compliments and complaints
- Filming and recording at meetings
- Locality Budget scheme criteria and Guidance for Councillors
- Pavements and Public Spaces (PPS)

5.3 At the meeting on 28 February 2024 the Council adopted the Grant Aid Policy and the Civic Duties Protocol.

5.4 The Council's Policies have been published on the Council's website and are available under the link: <https://www.burystedmunds-tc.gov.uk/home/policies/>

6. Budgetary controls (Verification of the budgetary process with reference to Council Minutes and supporting documents).

Precept 2023/24: £603,029 agreed by Council, 25 January 2023 (Minute 10 refers).

Precept 2024/25: £609,059 agreed by Council, 24 January 2024 (Minute 10 refers).

6.1 A Draft Budget for 2023/24 was considered by the Council at the meetings held on 23 November 2022 and 14 December 2022, with precept projections. The Final Budget 2023/24 was formally adopted by the Council at its meeting on 25 January 2023 and the Precept for 2023/24 was confirmed. A comprehensive and detailed Budget document was in place to enable the Council to consider and agree the financial requirements for the 2023/24 year.

6.2 The Council examined a Draft Budget for 2024/25 and precept projections at the meeting held on 29 November 2023. A number of amendments were made to the budget lines and a revised 2024/25 Budget was presented to the Council on 13 December 2023.

6.3 The Final Budget and Precept for 2024/25 were adopted by the Council at its meeting on 24 January 2024. The Precept was set at £609,059 (Band D Property Equivalent £41.95 (a decrease of 0.83% from the previous year) and the Precept Demand Form signed by the Town Mayor and Town Clerk in the presence of the Council.

6.4 The Precept decisions and amounts have been clearly Minuted. The Town Clerk and Assistant Town Clerk/RFO ensure that the Council is being made aware of its responsibilities and commitments and the need for forward planning and adequate reserves.

6.5 The Council has effective budgetary control mechanisms in place. The Budget documents act as the basis on which the Council can undertake effective financial control and budgetary control scrutiny during the year. The Planning, Licensing and Finance Committee receives and considers monthly reports detailing Budget Line-Item Expenditure. The Full Council receives, approves and adopts the Committee's Minutes, which outline the financial reports received to ensure an integrated approach. Accordingly, a high standard of budgetary control management is being maintained. Councillors received regular reports of the income and expenditure in the year compared against the budget headings and were in a position to clearly identify any significant variations from the budget and take any remedial action as necessary.

6.6 At the meeting on 12 December 2023 the Council agreed to allocate £50,000 as an Earmarked Reserve in the 2024/2025 budget for the provision of activities for children and young people during school holidays.

6.7 As at the year-end 31 March 2024 the Council maintained sufficient general reserves and contingency sums to meet, within reason, any unforeseen items of expense that may occur. The Overall Reserves available to the Council as at 31 March 2022 stood at £703,262 of which £137,000 was Earmarked as follows:

Office redecoration:	£5,000
Local Election Expenses:	£2,000
Allotments Work:	£40,000
SID Maintenance:	£5,000
Future restructure:	£5,000
Town Warden:	£15,000
Outreach Youth Project:	£15,000
Children Activities:	£50,000

6.8 The General Reserves (Overall Reserves less Earmarked Reserves) accordingly stood at £566,262 (93% or 11 months equivalent of the 2024/25 Precept) as at 31 March 2024. The General Reserves were in accordance with the generally accepted best practice, which is that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure (the JPAG Proper Practices Guide, Item 5.33 refers).

6.9 As at 31 March 2024, the Council maintained sufficient Overall Reserves and Contingency sums to meet, within reason, any unforeseen items of expense.

7. Internal Financial Controls, Payments Controls and Audit Procedures (Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented).

7.1 At its meeting on 24 May 2023 the Council nominated a Councillor to the post of Financial Review Examiner for internal reviews on a quarterly basis for the 2023/24 year (Minute 18 refers).

7.2 At its meeting on 28 February 2024 the Council received and noted the Councillor Internal Financial Review. Councillor Armitage informed Councillors that he had undertaken the Internal Financial Review with assistance from the Assistant Town Clerk/RFO on 11 January 2024 and all procedures and accounts were found to be in order with no areas of concern (Minute 13 refers).

7.3 The Planning, Licensing and Finance Committee regularly receives and approves core financial information and data including the up-to-date Bank Reconciliation, Budget Line-Item Expenditure, Final Payments List and Cashbook Reports. The documents are then tabled for adoption by the Full Council. A Monthly Payments List is considered and approved by the Council. Items of Expenditure over £500 are published on the Council's website in compliance with the Transparency Code 2015.

7.4 The Council received and approved adequate financial information and data during the 2023/24 year of account. The Town Clerk and Assistant Town Clerk/RFO ensure that Councillors are provided with adequate financial information and advice to enable them to make informed decisions.

7.5 The Assistant Town Clerk/RFO confirmed the arrangements in place for making online payments. Previously, the Assistant Town Clerk/RFO listed the payments to be authorised and notified each member of the Planning, Licensing and Finance Committee of the List following which one Councillor would initiate the individual payment within the online banking system and another Councillor would then provide online authorisation to enable the payment to be released. However, at its meeting on 29 May 2024 the Council agreed to streamline the online payment procedure by authorising the Assistant Town Clerk/RFO (following approval of the list of payments by the Planning, Licensing and Finance Committee) to initiate the payment which would be authorised on-line by a Councillor to release the payment.

7.6 The Assistant Town Clerk/RFO confirmed that a formal Internet Banking Policy (to formalise and confirm the agreed online banking procedures to be followed by Councillors and Staff) is planned to be presented to Council during 2024/25.

7.7 The **Internal Audit Report for the previous year (2022/23)** was received and approved by the Council at its meeting on 28 June 2023 (Minute 9 refers). The Report had put forward two recommendations:

R1: *During the course of the 2023/24 year the Council should consider and adopt an Internet Banking Policy to formalise and confirm the detailed online banking procedures to be followed by Councillors and Staff.*

Update at 3 June 2024: This is in progress (see item 7.6 above).

R2: *The Council should continue to monitor the level of cash/invested funds held during 2023/24 to ensure that all funds held on behalf of the public are adequately covered by Fidelity Guarantee insurance cover and, if necessary, liaise with its insurers to secure the appropriate level of cover.*

Update at 3 June 2024: The Fidelity Guarantee (Employee/Councillor Fraud and Dishonesty) cover stands at £1.5m. which meets the current recommended guidelines that provide that the cover should reflect the maximum amount of cash/invested resources held by the Council at any one time

7.8 At its meeting on 27 March 2024 the Council formally appointed the Internal Auditor for the 2023/24 year of account.

8. Payroll Controls (*PAYE and NIC in place; compliant with HMRC procedures; records relating to contracts of employment*).

8.1 Payroll Services are being operated by West Suffolk Council (WSC) Human Resources Department on behalf of the Council. WSC undertake the calculation of salaries to the Council's staff but require confirmation and authorisation from the Assistant Town Clerk/RFO each month regarding the salary payments due. The data supplied by WSC enables the Assistant Town Clerk/RFO to verify the gross salaries payable each month.

8.2 Mr Greg Luton retired from the Council at the end of December 2023 and the new Town Clerk, Mrs Jodie Budd, took up her position from 2 January 2024. It was noted that the Letter of Appointment to Mrs Budd detailed the salary for the post as a full-time appointment at 37.5 hours a week. The correct number of hours is 37 and the Assistant Town Clerk/RFO confirmed that a salary for 37 hours is being paid. It is suggested that the Council should confirm that the correct number of hours is stated in the Contract of Employment document or otherwise provide an Addendum to reflect the correct position.

8.3 At the meeting on 29 November 2023 the Council acknowledged and agreed the recommended Local Government 2023/24 national pay award for officers, back dated to 1 April 2023.

8.4 The Assistant Town Clerk/RFO provided confirmation of the salary scales and the agreed hours of work in place for staff for the month of March 2024. The WSC's agreed data (net salary, amounts due to HMRC and pension contributions payable) are included in the Payments List prepared for the Council's approval. Electronic payments to HMRC and Suffolk County Council Pensions are made in accordance with the approved procedure for accounts payable. The overall payments to the Council's staff, HMRC and Suffolk County Council Pensions are confirmed and approved at each meeting of the Council.

9. Petty Cash (*Associated books and established system in place*).

9.1 The Petty Cash balance as at 31 March 2024 was correctly recorded in the End of Year Accounts. The Assistant Town Clerk/RFO confirmed to the Internal Auditor that the balance of the Petty Cash is held securely.

9.2 The Petty Cash Account system in place provides that transactions are supported by receipts/vouchers and cash re-imbursements to the Account are made periodically, as required.

9.3 The Petty Cash Book was presented to the Internal Auditor for examination and was found to be in order.

10. Income Controls (regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms).

10.1 The Income recorded in the 2023/24 Accounts was Precept (£603,029), Allotments (£18,642.85), Bank and investment income (£4,403.62) and Barclays Loyalty Reward (£32.85).

10.2 Income is largely being received electronically, which assists efficient financial administration within the Council. A sample of transactions was examined in the year of account, confirmed to the bank statements and found to be in order.

10.3 The Council set the charges for allotments with water for the year 1 April 2023 to 31 March 2024 at £10.40 per square rod (equating to £52.00 for a five square rod plot). Similarly, the Council considered allotment charges at its meeting on 22 March 2023 and resolved that there will be no increase in allotment charges for year commencing 1 April 2024.

10.4 During the year 2023/24 the Council applied the RBS system to Allotments administration (including invoicing). The Excel Spreadsheet system retains tenants' contact details.

11. Internal Control and the Management of Risk (Review by the Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly).

11.1 The Council considered, approved and adopted the Risk Management arrangements and Risk Assessment document for at its meeting on 13 December 2023 (Minute 13.3 refers). The documentation is comprehensive and identifies the Council's risks and internal controls in place.

11.2 The Council accordingly complied with the Accounts and Audit Regulations 2015 which require a review by the Full Council at least once a year of the effectiveness of the Council's system of internal control, including the arrangements for management of risk, with the review suitably Minuted.

11.3 Insurance was in place for the year of account. At its meeting on 26 July 2023 the Council considered and approved the insurance quotations for the cover commencing starting on 1 September 2023 and expiring on 31 August 2024. Payment of £4,415.53 for the premium involved was made on 8 September 2023. The Employer's Liability cover and the Public Liability cover each stand at £10m.

11.4 The Fidelity Guarantee (Employee/Councillor Fraud and Dishonesty) cover stands at £1.5m. which meets the current recommended guidelines that provide that the cover should reflect the maximum amount of cash/invested resources held by the Council at any one time (normally the end of year balances plus the precept being received which for the Council amounts to year-end cash/investment balances of £689,374 as at 31 March 2024 plus the Precept of £609,059 received on 25 April 2024, totalling £1,298,433).

12. Assets Controls (*Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover*).

12.1 A detailed Asset Register is in place and is being maintained separately from the RBS accounting system by means of a stand-alone spreadsheet.

12.2 The Register was last reviewed and adopted by the Council on 22 March 2023.

12.3 As at 31 March 2024 the Asset Register displays a total value of £95,694, an increase of £1,000 from the value as at the end of the previous year, 31 March 2023 and reflects the acquisition of a laptop computer for the Town Clerk.

12.4 The Register displays values at purchase cost and complies with current requirements which provide that each asset should be recorded on a consistent basis, year-on-year. The value of assets as at 31 March 2024 has to be recorded in Box 9 in Section 2 of the Annual Return (AGAR) 2023/24.

13. External Audit (*Recommendations put forward/comments made following the annual review*).

13.1 The External Audit Report and End-of-Year Certificate from the External Auditors, PKF Littlejohn LLP, for the year 2022/23 was dated 13 September 2023. The Report raised no matters of concern and no qualifications were issued to the audit opinion.

13.2 The External Audit Report was received and noted by the Council at its meeting on 27 September 2023 (Minute 15 refers).

14. Publication Requirements.

14.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website (no later than 1 July):

Notice of the period for the exercise of Public Rights
AGAR - Sections 1 and 2.

The above documents in respect of the year 2022/23 had been published and were readily accessible on the Council's website:

<https://www.burystedmunds-tc.gov.uk/home/finance/audit-2/>

14.2 The Council noted the dates for the period of Exercise of Public Rights (Monday 3 July 2023 to Friday 11 August 2023) at its meeting on 28 June 2023.

14.3. The items listed below are to be published following completion of the External Audit (and no later than 30 September each year):

Notice of Conclusion of Audit

AGAR - Section 3

AGAR - Sections 1 and 2 (including any amendments as a result of the Limited Assurance Review).

14.4 The Internal Auditor was able to confirm at the time of the audit that the documents were published on the Council's website.

14.5 The Council is meeting the publication requirements of the Local Government Transparency Code 2015, which provides that larger parish/town councils which have gross annual income or expenditure (whichever is the higher) exceeding £200,000 must publish details of each individual item of expenditure that exceeds £500.

15. Additional Comments.

15.1 I would like to record my appreciation to the Town Clerk, the Assistant Town Clerk/RFO and the Allotments and Administration Officer for their assistance during the audit.

Trevor Brown

Trevor Brown, CPFA

Internal Auditor

10 June 2024