



Kington Town Council

Email: clerk@kingtontowncouncil.gov.uk

Web site: www.kingtontowncouncil.gov.uk

Members of the Finance & General Purposes Committee you are hereby summoned to attend a meeting of the

Finance and General Purposes Committee

On Monday 5th June 2023 at 5.00pm

At

The Old Police Station, Market Hall Street, Kington

Committee Members:

Mayor Cllr. E. Banks, Deputy Mayor Cllr. P. Sell, Cllrs R. Banks, T. Bounds, M. Fitton, F. Hawkins, E. Rolls, M. Woolford, R. Warne

for the purpose of transacting the following business

AGENDA

- 1.** To elect a Committee Chair for the forthcoming year
- 2.** To note apologies, declarations of interest and requests for dispensation
- 3.** To elect a Committee Vice Chair for the forthcoming year
- 4.** To agree Minutes of the meeting held on 9th January 2023
- 5.** To consider report from the internal auditor for the year ended 31.3.2023 and agree any further action
- 6.** To consider draft Annual Governance and Accounting Return for year ended 31.3.2023 with a view to making recommendations to Full Council
- 7.** To consider proposals for the exercise of electors rights for the year to 31.3.2023
- 8.** To note external audit requirements for year to 31.3.2023
- 9.** To consider report from the Financial Examiner for the year to 31.3.2023
- 10.** To review the role of the Financial Examiner
- 11.** Items for the next agenda
- 12.** Date of next meeting

Issued on 30.5.2023, by:
Liz Kelso, Town Clerk



Kington Town Council

The Old Police Station, Market Hall Street, Kington, HR5 3DP

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email: clerk@kingtontowncouncil.gov.uk

Minutes of the Finance & General Purposes Committee Meeting

on Monday 9th January 2023 at the Old Police Station, Kington

	PRESENT	IN ATTENDANCE
	Cllr. R. Banks - Chairman	
	Cllr. E. Banks	
	Cllr. M. Fitton	
	Cllr. F. Hawkins	Liz Kelso - Clerk
	Cllr. E. Rolls	Ruth Robinson – Assistant Clerk
	Cllr. D. Redmayne	
	Cllr. R. Widdowson	
	Agenda Item	
F&GP 001-23	1.	Apologies, declarations of interest and requests for dispensation There were no apologies or declarations of interest and no requests for dispensation.
F&GP 002-23	2.	Minutes of the previous meeting The minutes of the meeting held on 31 st October 2022 were approved and the Chairman authorised to sign as a true record of proceedings at that meeting.
F&GP 003-23	3	Community Grants Whilst a number of community grants were approved by full council on 5 th December, there remains two applications where further information is required. There were, therefore, no recommendations for further awards at the present time. Members also noted that one application has been withdrawn. There will be one final opportunity for community groups to apply for funding towards the end of this financial year.
F&GP 004-23	4	Draft Budget for year to 31.3.2024 Members reviewed the draft budget for the year to 31.3.2024, noting the difficulty in making provision for items not yet fully identified or where timing of the expenditure is unclear. After due consideration it was agreed that the draft budget as presented to the meeting be put to full council with a recommendation for adoption. If agreed by full council, this would result in a precept of £117,500, which is unchanged from the current financial year although a fall in the tax base (the number of band D equivalent properties in the parish) would mean a small increase of 92p per band D equivalent property for the year.

- F&GP 005-23** 5 **Financial impact of externally funded projects**
There was nothing to report under this agenda item as all externally funded projects have now been completed and grant funding received.
- F&GP 006-23** 6 **Internal Audit**
In accordance with recommended practice, the Clerk has approached alternative providers of the internal audit function to obtain quotations for the work going forward. Two providers have responded and after due consideration, it was agreed to recommend to full council that Mulberry and Co., based in Godalming, be appointed as internal auditors for the current and forthcoming year, at an anticipated cost in the region of £500 for the year (including travel costs).
- F&GP 007-23** 7 **Items for the next agenda**
There were no items raised for the next agenda.
- F&GP 008-23** 8 **Date of the next meeting**
It was agreed that the next meeting of the F&GP Committee will take place on 20th March 2023 at 5.30pm in the Old Police Station, Market Hall Street.
- There being no further business, the meeting was declared closed.

Chairman
Date: _____



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Our Ref: MARK/KIN006

Mrs L Kelso
Kington Town Council
The Old Police
Market Hall Street
Kington
Herefordshire
HR5 3DP

5 May 2023

Dear Liz

Re: Kington Town Council

Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 5 May 2023 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Kington Town Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT**Internal audit requirement**

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The year-end audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website www.kingtontowncouncil.gov.uk

The council continues to use the Rialtas Business Solutions (RBS) accounting package for recording the day-to-day financial transactions of the council. This is an industry specific accounting package and I make no recommendation to change. The system is used regularly to record transactions and produce management information reports for review at council meetings.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS**Internal audit requirement**

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit.

The External Auditor's Report for 2021/22 was not qualified and has been published on the council website along with the Notice of Conclusion of Audit. This was reported to council at the meeting held on 6 October 2022 (minute ref FC157-22).

Confirm by sample testing that councillors sign statutory office forms.

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides details of councillors and includes a link to the Herefordshire Council website where the Register of Members' Interests Forms are published.

Confirm that the council is compliant with the relevant transparency code.

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

Confirm that the council is compliant with GDPR.

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors, although there are occasions when these are not being used. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.

5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.

5.207. *Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.*

5.208. *For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.*

I recommend the council follows the JPAG guidance on emails for councillors and that all councillors use their official email accounts for all council business.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year.

In addition to full council, the council has a committee structure in place, with terms of reference published on the council website, along with future meeting dates and historic agendas and minutes for council and committee meetings.

Check that agendas for meetings are published giving 3 clear days' notice.

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. **I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office** (page 3 of this link) ico.org.uk/minutesandagendas.pdf

Check the draft minutes of the last meeting(s) are on the council's website.

Minutes are routinely uploaded to the council website.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council at the meeting held on March 2022 (minute ref FC045-22). They were scheduled to be reviewed by the Scrutiny Committee in January 2023, but the meeting was inquorate, and this remains a work in progress.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council at the meeting held on March 2022 (minute ref FC046-22). They were scheduled to be reviewed by the Scrutiny Committee in January 2023, but the meeting was inquorate, and this remains a work in progress. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £5,000.00
- a duly delegated committee of the council for items over £500.00; or
- the Clerk, in conjunction with Chairman of Council for any items below £500.00.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

FR 4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000.00. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate.

I tested a sample of invoices and found these had been approved in accordance with the thresholds contained within the Financial Regulations, and approval, where needed, recorded in the minutes of meetings.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.

The council has adopted the General Power of Competence (GPC) and the section 137 thresholds do not apply. The council is reminded that after each scheduled election, the council must declare its eligibility and re-adopt the GPC, recording this within the minutes of the meeting.

Check receipt of VAT refund matches last submitted VAT return.

The council is not VAT registered and reclaims via the VAT 126 claim form. I reviewed the submission for the period ending 31 March 2023 which showed a refund amount due of £6,977.44. I was able to confirm receipt of this amount to the council's bank account on 3 May 2023. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council has a risk management policy which was most recently reviewed and approved by council at the meeting held on 7 November 2022 (minute ref FC173-22). I reviewed the policy and the risk review record, which details the types of risk identified, the potential impact, the probability and severity of the risk occurring, and the risk control measures in place. The council also has a Statement of Internal Control in place, which was reviewed at the same time. This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Aviva which was renewed in January 2023. The policy includes Public Liability and Employers Liability cover of £10 million each and an Internal Control (Fidelity Guarantee) level of £150,000. Based on the year-end balances held by the council, I recommend the Internal Crime cover level is increased to ensure it is more than the maximum balance held at any point during the year.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £117,500 for 2022/23. With a tax base of 903.9, this equates to a band D equivalent of £129.99 (compared to the average in England of £74.81).

I was able to confirm that the 2023/24 budget and precept were approved at the meeting held on 9 January 2023, based on a recommendation from the Finance Committee.

The accounting records show that the council ended the year with income reported as 104.7% of budget and expenditure reported as 85.1% of budget. There is evidence within the minutes of council meetings of regular reviews of budget performance during the year.

At the end of the financial year, the council held circa £77,393 in earmarked reserves (EMR), spread across a range of clearly identifiable projects. I checked the purpose of these EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The council also held £105,734 in the general reserve at the end of the financial year.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states 'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure' (para 5.33).

The general reserve balance is within the recommended range.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council has minimal sources of income with other amounts during the year received from grants, market income, VAT refunds and bank interest.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council has no petty cash.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

There are two staff members, both of whom have a signed contract of employment, based on the NALC template. I was able to verify that the salary is aligned to the NJC scale point range.

The council uses the HMRC PAYE Online tools for processing payroll. I reviewed the payslips for two months and the payroll deductions appear correct. The salaries and associated payments are authorised and paid by the council in the same way as other payments

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

There are no councillor allowances.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

There was no asset register available for review at the internal audit, and the Clerk confirmed that the asset register needs review as it appears historic items may have been incorrectly stated within previous year's figures. This work has begun, but not been completed by the year-end, so the total for the AGAR for this year is the previous year's figure plus the items purchased during the year.

Council is reminded that assets must be listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

Consequently, the council has not met the requirements of the control objective 'Asset and investments registers were complete and accurate and properly maintained.'

The council has no borrowing nor long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial Regulation 2.2 states 'On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council Finance and General Purposes Committee or Full Council in the absence of the Finance and General Purposes Committee.'

Bank reconciliations are completed monthly. I reviewed the year-end bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliation and bank statement have not been signed in accordance with Financial Regulation 2.2.

The year-end balances are split across three Unity Trust Bank Accounts, and the total exceeds the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council may wish to consider opening an account with an alternate provider to mitigate this risk.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2021/22 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.

7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	YES – the council has met its responsibilities as a trustee

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	147,027	251,206	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	112,000	117,500	Figure confirmed to central records
3	Total other receipts	107,263	28,513	Agrees to underlying records
4	Staff costs	40,963	44,264	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	74,121	169,829	Agrees to underlying records
7	Balances carried forward	251,206	183,126	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	251,206	183,126	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	266,700	281,700	Matches asset register
10	Total borrowings	0	0	Council has no borrowing
11a	Disclosure note re Trust Funds (including charitable)	YES	YES	Yes – the council is a sole trustee
11b	Disclosure note re Trust Funds (including charitable)		YES	Yes – the council has complied with the disclosure notice

Audit findings

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement for the box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2021/22 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

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

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	6 June 2022	15 May 2023
Date inspection notice issued	10 June 2022	2 June 2023
Inspection period begins	13 June 2022	5 June 2023
Inspection period ends	22 July 2022	14 July 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2021/22. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2022 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2021/22, approved and signed, page 4
- Section 2 - Accounting Statements 2021/22, approved and signed, page 5

Not later than 30 September 2022 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of Audit and External Auditor Report and Certificate and the publication requirements for 2021/22 have been met.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council is the trustee of Kington Recreation Ground Trust (charity number 520963). I reviewed the information on the Charity Commission website, which shows the council correctly listed as the sole trustee and that all reporting is up to date.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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 assesses 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 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 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	The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2021/22 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams
For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	<p>I recommend the council follows the JPAG guidance on emails for councillors and that all councillors use their official email accounts for all council business.</p> <p>I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf</p>	
ASSETS AND INVESTMENTS	<p>There was no asset register available for review at the internal audit, and the Clerk confirmed that the asset register needs review as it appears historic items may have been incorrectly stated within previous year's figures. This work has begun, but not been completed by the year-end, so the total for the AGAR is the previous year's figure plus the items purchased during the year.</p> <p>Consequently, the council has not met the requirements of the control objective '<i>Asset and investments registers were complete and accurate and properly maintained.</i>'</p>	
BANK AND CASH	<p>I noted that the reconciliation and bank statement have not been signed in accordance with Financial Regulation 2.2.</p> <p>The year-end balances are split across three Unity Trust Bank Accounts, and the total exceeds the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council may wish to consider opening an account with an alternate provider to mitigate this risk.</p>	

Kington Town Council

Summary Receipts and Payments for Year Ended 31st March 2023

Last Year Ended
31st March 2022

Current Year
Ended 31st March

Operating Income

217,024.33
2,238.79

General Income
VAT Data

139,035.15
6,977.44

Total Receipts

Running Costs

66,206.04
10,476.70
2,404.00
29,019.67
6,977.44

Administration
Recreation Ground
Churchyard
Projects
VAT Data

69,308.97
21,052.86
1,500.00
113,961.20
8,269.81

Total Payments

Receipts and Payments Summary

147,026.99

Opening Balance

251,206.26

219,263.12

Add Total Receipts(As Above)

146,012.59

366,290.11

397,218.85

115,083.85

Less Total Payments(As Above)

214,092.84

251,206.26

Closing Balance

183,126.01

These cumulative funds are represented by:

185,298.36
2,226.73
63,681.17
251,206.26

Current Bank A/c
Unity Trust 5108
Unity Trust 4143

116,631.32
2,154.73
64,339.96
183,126.01

Reserve Balances are represented by:

104,179.27
-38,053.01
65,080.00
5,000.00
10,000.00
2,500.00
75,000.00
5,000.00
10,000.00
10,000.00
2,500.00
251,206.26

General Reserves
EMR Recreation Ground
EMR Projects - War Memorial
EMR Projects - Christmas Light
EMR Projects - Churchyard
EMR Projects - Shop Fronts
EMR Projects - Map
EMR Projects - Planters
EMR - Green Spaces Grant
EMR - Festivals Grant

-68,080.25
173,813.76
63,465.00
5,000.00
3,893.53
2,500.00
1.50
2,002.50
235.00
288.37
6.60
183,126.01

Signed : _____ (Chairman) _____ (RFO)

Detailed Receipts & Payments by Budget Heading 31/03/2023

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 General Income							
1076 Precept	117,500	117,500	0			100.0%	
1090 Interest Received	659	0	(659)			0.0%	
1100 Grants & Donation Received	18,956	20,000	1,044			94.8%	
1200 Income from markets	1,890	2,000	110			94.5%	
1990 Other Income	30	0	(30)			0.0%	
General Income :- Receipts	139,035	139,500	465			99.7%	0
Net Receipts	139,035	139,500	465				
110 Administration							
4000 Staff Salary	32,042	35,000	2,958		2,958	91.5%	
4030 PAYE and NI	12,222	12,000	(222)		(222)	101.9%	
4040 Pension	0	8,000	8,000		8,000	0.0%	
4050 Staff Mileage & Benefits	32	0	(32)		(32)	0.0%	
4080 Training	0	50	50		50	0.0%	
4090 Mayor's Allowance	0	1,000	1,000		1,000	0.0%	
4100 Bank Charges	216	200	(16)		(16)	107.9%	
4110 Audit Fees	890	800	(90)		(90)	111.3%	
4120 Asset Transfer/Legal	0	500	500		500	0.0%	
4130 Subscriptions & Memberships	226	400	174		174	56.6%	
4140 Insurance	4,395	5,000	605		605	87.9%	
4150 Stationery	334	300	(34)		(34)	111.2%	
4155 Printing & Copying	1,508	1,000	(508)		(508)	150.8%	
4160 Postage	128	300	172		172	42.7%	
4170 Telephone & Broadband	1,365	1,200	(165)		(165)	113.7%	
4180 Website	0	350	350		350	0.0%	
4190 IT	1,249	500	(749)		(749)	249.8%	
4210 Grants Paid	4,048	5,000	952		952	81.0%	
4220 COVID Response	2,425	1,000	(1,425)		(1,425)	242.5%	
4230 Elections	0	500	500		500	0.0%	
4240 Office Rent	2,280	2,400	120		120	95.0%	
4245 Office Costs	3,412	1,500	(1,912)		(1,912)	227.4%	
4250 TIC	2,500	2,500	0		0	100.0%	
4260 Maintenance	0	500	500		500	0.0%	
4310 Markets Running Costs	0	500	500		500	0.0%	
4320 War Memorial	0	5,000	5,000		5,000	0.0%	
4415 Equipment Purchase KTC	38	1,000	962		962	3.8%	
4990 Sundries	0	100	100		100	0.0%	
Administration :- Indirect Payments	69,309	86,600	17,291	0	17,291	80.0%	0
Net Payments	(69,309)	(86,600)	(17,291)				

Detailed Receipts & Payments by Budget Heading 31/03/2023

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
130 Recreation Ground							
4035 Rec Ground Salary Support	4,000	4,000	0		0	100.0%	
4260 Maintenance	1,992	2,500	508		508	79.7%	
4265 Rec Running Costs	1,692	2,000	308		308	84.6%	
4300 Rec Cottage	1,615	40,000	38,385		38,385	4.0%	1,615
4400 Grass Cutting	2,042	2,000	(42)		(42)	102.1%	
4410 Equipment Purchase	9,712	0	(9,712)		(9,712)	0.0%	9,712
Recreation Ground :- Indirect Payments	21,053	50,500	29,447	0	29,447	41.7%	11,327
Net Payments	(21,053)	(50,500)	(29,447)				
6000 plus Transfer from EMR	11,327						
Movement to/(from) Gen Reserve	(9,726)						
140 Churchyard							
4260 Maintenance	0	3,000	3,000		3,000	0.0%	
4400 Grass Cutting	1,500	2,000	500		500	75.0%	
Churchyard :- Indirect Payments	1,500	5,000	3,500	0	3,500	30.0%	0
Net Payments	(1,500)	(5,000)	(3,500)				
150 Projects							
4500 Christmas Decorations	6,368	15,000	8,632		8,632	42.5%	6,106
4510 Kington in Bloom	12,265	12,500	235		235	98.1%	9,765
4515 GPV - Map Project	2,998	5,000	2,003		2,003	60.0%	2,998
4520 Armed Forces Day	0	1,000	1,000		1,000	0.0%	
4525 GPV - Shop Front Grants	89,338	75,000	(14,338)		(14,338)	119.1%	74,999
4530 Platinum Jubilee	500	1,000	500		500	50.0%	
4535 Festivals	2,493	0	(2,493)		(2,493)	0.0%	2,493
Projects :- Indirect Payments	113,961	109,500	(4,461)	0	(4,461)	104.1%	96,361
Net Payments	(113,961)	(109,500)	4,461				
6000 plus Transfer from EMR	96,361						
Movement to/(from) Gen Reserve	(17,600)						
999 VAT Data							
115 VAT on Receipts	6,977	0	(6,977)			0.0%	
VAT Data :- Receipts	6,977	0	(6,977)				0
515 VAT on Payments	8,270	0	(8,270)		(8,270)	0.0%	
VAT Data :- Indirect Payments	8,270	0	(8,270)	0	(8,270)		0
Net Receipts over Payments	(1,292)	0	1,292				

Detailed Receipts & Payments by Budget Heading 31/03/2023

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Receipts	146,013	139,500	(6,513)			104.7%	
Payments	214,093	251,600	37,507	0	37,507	85.1%	
Net Receipts over Payments	(68,080)	(112,100)	(44,020)				
plus Transfer from EMR	107,688						
Movement to/(from) Gen Reserve	39,607						

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

KINGTON TOWN COUNCIL

www.kingtontowncouncil.gov.uk ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
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 (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		

NO
PETTY
CASH

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

05/05/2023


DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

ANDY BEAMS, MULBERRY 9 CO

Signature of person who carried out the internal audit

SIG  RED

Date

05/05/2023

*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).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

KINGTON TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.kingtontowncouncil.gov.uk

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

KINGTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	147,027	251,206	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	112,000	117,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	107,263	28,513	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	40,963	44,264	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	74,121	169,829	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	251,206	183,126	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	251,206	183,126	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	266,700	281,700	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

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

In respect of

KINGTON TOWN COUNCIL

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

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/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:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the

green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figure input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	147,027	251,208				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	112,000	117,500	5,500	4.91%	NO		
3 Total Other Receipts	107,253	28,513	-78,750	73.42%	YES		See separate sheet attached
4 Staff Costs	40,953	44,264	3,301	8.06%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	74,121	169,829	95,708	129.12%	YES		See separate sheet attached
7 Balances Carried Forward	251,206	183,126			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments						VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and			0	0.00%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

KINGTON TOWN COUNCIL

Analysis of differences between 2021-2 and 2022-3: Box 3 - Other Receipts

2021-2	2022-3	
£ 2,239	£ 6,977	Vat reclaimed: Reflect increase in qualifying purchases during 2021-2, reclaimed in 2022/3
£ 38	£ 659	Interest received: reflects an increase in interest rates during the year to 31.3.2023 Grants and Donations received: In 2021-2 Kington Town Council received £90,000 via Herefordshire Council Great Places to Visit Fund which was used for a variety of projects including a shop front grant scheme, town planters and a town map. Also received was £10,000 from the Green Spaces Fund used for the purchase of outdoor gym equipment for the Recreation Ground. £2,500 was also received from Herefordshire Council to support the Summer Food Festival in the town. These grants, although received in 2021-2 supported expenditure in 2022-3. In 2022-3 a grant of £18,956 was received via Herefordshire Council from the Welcome Back Fund and supported expenditure incurred predominantly in 2021-2 for Christmas Lights and the winter food festival (and other festivals) as part of the Covid recovery efforts
£ 102,500	£ 18,956	Income from markets
£ 2,200	£ 1,890	Other income: Receipt in 2021-2 was from an insurance claim and in 2022-3 reflected a return of insurance premium from an earlier year
£ 286	£ 30	

Analysis of differences between 2021-2 and 2022-3: Box 6: Other payments

£ 74,121	£ 169,126	Minor or insignificant movements in costs accounted for some movement in costs resulting primarily in movement in charges for office costs, stationery, etc. generally. The majority of the increase in other payments arose out of the activity funded through the Great Places to Visit projects such as the shop front grant scheme (2021-2: £3,000, 2022-3: £89,338), Planters project (2021-2: £642, 2022-3: £12,265). Funding for these projects is reflected in the grants received in 2021-2. Decreases in costs for some activity such as Christmas Lights (2021-2: £18,642, 2022-3: £6368) reflects the timing of payments for projects funded through the Welcome Back Fund where expenditure was incurred primarily in 2021-2. Receipt of the grant for this activity was in 2022-3.
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Explanation for 'high' reserves

(Please complete the highlighted boxes.)
Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Reserve 1 Recreation Ground	£ 63,465		
Reserve 2 Warm Memorial	£ 5,000		
Reserve 3 Christmas Lights	£ 3,894		
Reserve 4 Churchyard	£ 2,500		
Reserve 5 Shop Fronts	£ 2		
Reserve 6 Map Project	£ 2,003		
Reserve 7 Planters	£ 235		
Reserve 8 Green Spaces	£ 288		
Reserve 9 Festivals	£ 7		
		£ 77,393	
General reserve	£ 105,734	£ 105,734	
Total reserves (must agree to Box 7)			183126

Smaller authority name: **KINGTON TOWN COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement: Friday 9th June 2023 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) Town Clerk, Kington Town Council, The Old Police Station, Market Hall Street, Kington HR5 3DP. Email: clerk@kingtontowncouncil.gov.uk, or phone 01544 239098 or 07483 914485</p> <p>commencing on (c) <u>Monday 12 June 2023</u></p> <p>and ending on (d) <u>Friday 14 July 2023</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Mrs. E. Kelso, Town Clerk/RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

From: cllr.r.warne@kingtontowncouncil.gov.uk
Sent: 05 May 2023 12:33
To: clerk@kingtontowncouncil.gov.uk
Subject: Financial Exam

Dear Liz

Here is the report to Council of the Financial Exam which I carried out on 24th April.

Sending it just to you initially in case you have any comments. Re the pension, the comment is not intended to be critical. Is it just a matter of time to get things done? I am concerned about the penalties which the Pension Regulator can impose ...

"Sampling was done of payments and receipts from 1/4/22 to 31/3/23. In each case the transaction was tracked from the invoice/remittance through to nominal ledger and bank statement. Payments were also checked for authorisation in the payment schedules attached to the minutes.

All transactions checked were correct and authorised by Council.

It is clear that the Shopfront grant scheme in particular created much extra work for the Clerk, and she and the office staff are to be congratulated on their management of this additional workload.

On checking the minute book it is apparent that the minutes are not consistently initialled on each page as they should be at council meetings. Also the payments schedules should be signed, preferably by 2 members, who should be able to refer and initial the invoices at the same time.

Financial regulations need to be reviewed, however I understand that NALC will be issuing new model Financial Regs soon, so it would be sensible to wait for those, to then review them and tailor to the needs of the Council.

The pension situation still needs to be regularised; this needs to be done as soon as possible, and for the Clerk to be given any support she may need to achieve this."

Kind regards

Ruth

KINGTON TOWN COUNCIL

Meeting to be held on Monday 15th May 2023

Agenda item 11(e) - Financial Examiner Role

The Town Council's financial examiner is responsible for checking expenditure and receipts against the town council bank statements/bank reconciliations and payment schedules as approved at each meeting of full council.

1. The role should only be carried out by a councillor who is **not** a cheque signatory and **not** a member of the Finance and General Purposes Committee, i.e. must be independent of the financial processes of the Town Council.
2. Tasks required include:
 - Attending the town council offices on a monthly or quarterly basis to review the financial records
 - Checking that invoices are correctly listed on payment schedules as presented to meetings
 - Checking that invoices and receipts are entered correctly in the cash book
 - Checking that the bank reconciliations have been correctly calculated
 - Preparing a report for the Finance and General Purposes Committee to reflect checks carried out and highlighting any issues identified
3. This task could be carried out on a monthly basis or quarterly on dates and times to be agreed with the Town Clerk. Finance and General Purposes Committees are held quarterly. Attendance at the committee meeting is not usually required.