

<p>Risk Assessment</p> <p>HIGH 0</p> <p>MEDIUM 0</p> <p>LOW 16</p>	<p style="text-align: center;">Broadstairs & St Peter's Town Council</p> <p style="text-align: center;">INTERNAL AUDIT 2023-2024</p> <p style="text-align: center;">AUDIT PLAN WITH COMMENTS / FINDINGS</p> <p>I am pleased to report to Members of the Broadstairs & St Peter's Town Council (the "Council"), that I have completed my year-end internal audit of the Council's records for the twelve month period to 31 March 2024, following my audit visit and subsequent conversations on 24 May 2024.</p> <p>Councillors should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Councillors of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.</p> <p>I would like to take this opportunity to thank the Town Clerk, Mrs Kirsty Holroyd for her assistance given to me during my audit visit.</p>		
<p style="text-align: center;">Area</p>	<p style="text-align: center;">Item</p>	<p style="text-align: center;">Comments / Findings Interim visit 20 Oct 2023</p>	<p style="text-align: center;">Comments / Findings Year-end Audit 24 May 2024</p>
<p>Previous Audits</p>	<ul style="list-style-type: none"> • Date of last External Audit Certificate or Exemption Certificate for 2022-23 • Comments if any • Publication on website. • Date of last Internal Audit • Comments if any • Review of any items outstanding from previous internal / external audit reports. 	<p>Mazars signed off the Report & Certificate 2022-23 on 4 October 2023, which is beyond the required date for publishing the outcome of the External Audit, ie 30 Sept 2023. Actual publishing date was 5 Oct 2023. There was one minor matter relating to an "unticked box 11a" relating to "trust funds", which could be inferred from other answers on the AGAR.</p> <p>Last Internal audit visit was 19 May 2023, the Internal Audit Report was considered by Council on 16 June 2023 Min 218 and considered in more detailed by F&GP 10 July 2023 Min 108 i) new deposit a/c with Unity Trust ii) Cllrs to informally monitor the website content and advise the Town Clerk of any issues.</p>	<p>Mazar's Report considered by F&GP Comm on 9 Oct 2023 Min 8 and referred to Council 30 Oct 2023 Min 280, noting the comments.</p> <p>Council 11 Dec 2023 Min 325 resolved to note the Interim Report and grant delegated authority to the Town Clerk to move money between the Unity Trust Current Account and an interest bearing Deposit Account.</p>

Minutes	<ul style="list-style-type: none"> • Scan of the minutes of the Council's meetings and the Finance Committee. • General Power of Competence (GPC) ? • Dispensations • S.40 LA&A Act 2014 filming/recording 	<p>F&GP Comm 12 June 2023 and Council 16 June 2023 Min 210 ii) resolved that Allotment & Land, Leisure & Tourism, and the Environment sub-committees can all become Committees with responsibility for their own Budgets.</p> <p>Council considered the Town Clerk's report on adopting the General Power of Competence (GPC) following the Elections in May 2023. Council 16 June 2023 Min 207 resolved to adopt the GPC applied retrospectively from the Annual Meeting 15 May 2023.</p>	<p>Council 30 Oct 2023 Min 282 The Neighbourhood Plan referendum resulted in an emphatic YES result. The Plan has been presented and considered by TDC and formally approved and accepted on 7 Dec 2023.</p>
Code of Conduct/ Acceptance of Office	<ul style="list-style-type: none"> • Date adopted • Any changes in elected/co-opted members since last Audit ? • DPI's complete • DPI's on website or weblink • New Governance Compliance • NEXT ELECTION 	<p>5 Wards, 4 elections and 1 uncontested. 15 Cllrs elected, only 3 were existing Councillors, split across 3 parties and 1 Independent Councillor</p> <p>New May 2023 DPI information available on the website</p> <p>May 2027</p>	<p>No change</p>
Standing Orders and Financial Regulations	<ul style="list-style-type: none"> • Have they been formally adopted and applied? • Have any changes been made since they were adopted or the last audit? • Have any changes been formally adopted by the Council? • Virtual Meetings / Delegation to Clerk/RFO still in place? • Updated re NALC Models SO's 2018 updated April 2022, Fin Regs 2019 ? • Two signature rule still in place? 	<p>Council 17 April 2023 Min 171 & 172 approved the updated Standin Orders and Financial Regulations that had already been discussed by F&GP Amendments included revised delegated financial thresholds eg Town Clerk items up to £2k, Town Clerk & Chair of the Committee £2k to £10k and Council < £10k</p> <p>Fin Regs Amendment Council 24 July 2023 Min 232(iii) Re: Preferred Contractor Policy and Mtce of the List of Contractors</p>	<p>Council 22 April 2024 Min 398 & 399 approved the updated Standing Orders and Financial Regulations that had already been discussed by F&GP amending the Contract Finders threshold from £25k to £30inc VAT.</p> <p>However, the long-awaited new Model Financial Regulations were published in Late April 2024 on the NALC website. They have undergone a major overhaul with a greater emphasis on Risk Management and separate sections on the new forms of electronic payment arrangements such as BACS, CHAPS and debit & credit cards.</p> <p>Post Audit Note: The Town Clerk advised that this will be considered at the next F&GP meeting on 22 July 2023.</p>

Risk Management

- **Risk Assessments** – Are they:
 - Carried out regularly?
 - Adequate?
 - Reported in the minutes?
 - **Inspections of play equipt etc if carried out by staff/Cllrs have they been trained, accredited?**
 - **ANNUAL REVIEW ?**
- Insurance cover – is it:
 - Appropriate/Adequate?
 - LTA in place?
 - Reviewed regularly?
 - Fidelity Guarantee Cover £ (Balances + ½ Precept)
- Internal controls – are they:
 - Documented?
 - Adequate?
 - Reviewed regularly?
 - **Statement of Internal Control (SIC)?**
- Systems and Procedures – are they:
 - Documented?
 - Adequate?
 - Followed?
 - Reviewed regularly?

No Town Council owned play areas

Annual Review of Risk - F&GP Comm 10 July 2023 Min 109(i) and Council 24 July 2023 Min 232(iv).

Long-term Agreement (LTA) in place with Zurich Municipal to 1 April 2024. An extension to the cover to include the Fireworks 5 Nov 2022 approved by F&GP 25 April 2022 Min 654
 The Fidelity Guarantee cover = £1m
Other Brokers to approach for comparative insurance quotes for the next LTA are
 James Hallam - [Town Council - James Hallam](#)
 BHIB (currently launching a new website www.clearcouncils.co.uk)

F&GP Comm 10 July 2023 Min 109(ii) Cllr Leys appointed as Cllr Auditor to periodically check the regular payments.

SIC for 2022-23 was considered as part of the AGAR 2022-23 – 26 June 2023

F&GP Comm 12 June 2023 and Council 16 June 2023 Min 210 iii) resolved to adopt the SIC 2022-23.

Council 16 June 2023 Min 219 reviewed and adopted the Media, Public Relations and the Website & Social Media Policies

Council 24 July 2023 Min 242 reviewed and adopted the Transparency Policy and GDPR Data Protection Policy

Council 25 Sept 2023 Min 266 reviewed and adopted the Co-option Policy and Lone Worker Policy

F&GP Comm 15 Jan 2024 Min 136 – Cllrs received a timetable for the review of the Risk Assessments for 2024.
 Council 26 Feb 2024 Min 359 reported and completed risk assessments for Council owned properties.

Council 24 Mar 2024 Min 377, renewed the Insurance LTA with Zurich Municipal. Zurich Municipal and Brokers Clear Councils and Gallagher were all invited to tender and considerable information provided. Only Zurich Municipal provided a quote. The new LTA runs from 1 April 2024 to 31 March 2027 including Debt Recovery and Contract Disputes cover.

SIC for 2023-24 to be considered as part of the AGAR 2023-24 – 26 June 2024

Council 30 Oct 2023 Min 289 reviewed and adopted the Freedom of Information Policy & Publication Scheme and the Town Council's Gift & Hospitality Policy

Council 27 Nov 2023 Min 308 reviewed and adopted the Town Council's Commemorative Plague (Blue Plague) Policy and Document Management and Archiving Policy

Council 11 Dec 2023 Min 326 reviewed and adopted the Staff Eye Test Policy and the Pierremont Hall Parking Policy

Council 29 Jan 2024 Min 342 reviewed and adopted the Town Council's Fixed Assets and the Asset Evaluation Policy

Council 24 Mar 2024 Min 384 reviewed and adopted Grievance Policy and Disciplinary Policy

<p>Budgetary Controls</p>	<ul style="list-style-type: none"> Is the annual budgeting process reported and approved by the Council? <ul style="list-style-type: none"> Budget/Precept amounts minuted? Review of All Reserves included as part of the Budget Setting Process? Is the actual performance against the budgets reported to the Council during the year <ul style="list-style-type: none"> Compare with Fin Regs? Are significant variances explained in sufficient detail? 	<p>Budget monitoring undertaken by the F&GP eg 12 June 2023 Min 95 and 10 July 2023 Min 106 The Committee receives summary of income & expenditure by Cost Code.</p> <p>2024-25 Budget F&GP 11 Sept 2023 Min 116 – appointed 3 Cllrs to form a Working Party to create the first draft of the Budget for 2024-25.</p>	<p>Budget monitoring F&GP 9 Oct 2023 Min 123 (inc & Exp for Qtr 2 and transparency report), Comm resolved to move budgets to allow for clearer and more efficient calculations of running costs & service charges. F&GP 15 Jan 2024 Min 133 (Inc & Exp for 3rd Qtr and a separate 3rd Qtr Transparency Report reviewed)</p> <p>2024-25 Budget First Draft of Budget considered by F&GP 9 Oct 2023 Min 125 and Council 30 Oct 2023 Min 284ii) but decision deferred until the Jan 2024 Meeting. Council 11 Dec 2023 Min 323, Cllrs agreed to net Budget Requirement of £816,999. The Precept sum to be determined at the Jan 2024 Meeting when the Tax Base will be known. Council 29 Jan 2024 Min 340 Budget requirement adjusted up to £817,160 (to be divisible by 9). Tax base for 2024-25 = 9890.59 Band D tax = £82.62 and increase of 9.5% (equiv. to £7.21 increase)</p>
<p>Section 137 expenditure</p> <p>£9.93 FOR 2023-24 (£8.82 FOR 2022-23)</p>	<ul style="list-style-type: none"> What is the cash limit for the year? Is a separate account/analysis kept? Has the cash limit been exceeded? Have the spending powers been properly used and Minuted? 	<p>The S137 limit for 2023-24 announced increased by 12.5% (the RPI increase Sept 2021 to 2022) to £9.93</p> <p>Not required GPC powers in place.</p>	<p>No change</p>
<p>Book-keeping</p>	<ul style="list-style-type: none"> Cashbook - is it: <ul style="list-style-type: none"> Fit for purpose? Up to date? Arithmetically correct? Balanced regularly? Turnover above £200k pa ? Income & Expenditure basis of accounting? Record keeping and the arrangements in place to store previous year's accounts etc. 	<p>Scribe Accounts was introduced in June 2021 replacing AdvantEdge and used to close the accounts for 2021-22 onwards</p> <p>The Council accounts on an Income & Expenditure basis.</p>	<p>Scribe Accounts information checked against the draft AGAR papers prepared by the Town Clerk for approval by Council.</p>

<p>Petty Cash</p>	<ul style="list-style-type: none"> • Has the amount of petty cash float been agreed? • Are all petty cash entries recorded? • Are payments made from petty cash fully supported by receipts / VAT invoices? • Are petty cash reimbursements signed for? • Date of last petty cash reimbursement ? • Is petty cash balance independently checked regularly 	<p>The Finance Officer will be operating the Petty Cash through the Accounting System and has proposed starting on 1 April for the new financial year. The proposal is to replenish the petty cash float by cash withdrawals via the Unity Multipay card. Only one imprest of £50 to date.</p>	<p>Petty Cash balance at 31 Mar 2024 =£19.18 Incorporated in the year-end bank reconciliation figures.</p>
<p>Payroll</p>	<ul style="list-style-type: none"> • Who is on the payroll and are contracts of employment in place? • Who is the RFO? • Annual Appraisal in place ? • Have there been any changes to the establishment during the year? • Have there been any changes to individual contracts during the year? • Members Allowances in place and paid via payroll system? • Have new appointments and changes to contracts been approved and minuted? • Do salaries paid agree with those approved by the Council? • Have PAYE/NIC requirements been properly applied and accounted for? • Payroll outsourced? • WORKPLACE PENSION IN PLACE 	<p>Main staffing includes - Town Clerk (37 hrs pw) Senior Administrator (30 hrs pw) Re-titled Deputy Town Clerk with an amended job description. Finance Officer (25 hrs pw, increased to 30hrs from 1 Jan 2023) Events & Booking Manager (37 hrs pw – Shanade Ma appointed to cover maternity leave Leanne Hadden back from maternity leave) New position to support the Events Team particularly weddings and commercial bookings (20 hrs pw – for a 12 month period initially) – Council 25 Sept 2023 Min 271 Facilities Officer (37 hrs pw) (David Bassett made permanent and title change to Facilities Manager Council 26 Sept 2022 Min 69ii) Operations Officer (37 hrs pw) Civic & Support Officer (37 hrs pw) Caretaker (10 hrs pw) Cllr Roberts appointed “Staff Liaison Cllr” – Council 24 July 2023 Min 241 (ii) Cllrs Allowances £600 approved for for 2022-23 – Post Audit Note: Council 30 Oct 2023 Min 288 agreed £600 for 2023-24 National Pay Award last approved by Council 14 Nov 2022 Post Audit Note: Council to consider the latest pay offer 27 Nov 2023.</p> <p>Payroll administrator - Batchelor Coop NEST pension scheme in place for all eligible employees</p>	<p>Victoria Gardens – taken over by the Town Council from TDC Jan 2024. Two staff employed to manage the gardens and flower beds, one works 10hrs pw, the other 30 hrs pw</p> <p>Events & Bookings Supervisor (P/T) Mia Tillet – started Jan 2024</p> <p>Local Council Consultancy Report recommendations accepted by Council 24 March 2024 Min 385</p> <p>Re-appointed for 2024-25</p> <p>Council 27 Nov 2023 Min 311 approved the payment of the National Pay Offer to be back-dated to 1 April 2023. Paid to staff in December 2023</p> <p>Staffing Committee received notification of the new NALC & SLCC endorsed new model contract of employment. Council 26 Feb 2024 Min 363 noted the recommendation for staff to be offered the LGPS in line with District and County Officers</p>

<p>Payments</p>	<ul style="list-style-type: none"> • Are all payments recorded and supported by appropriate documentation? • Are payments minuted? • Review of DD's and SO's ? • STAFF costs definition for inclusion in Box 4 for 2023-24, check parity for 2022-23 ? Currently includes salary, tax, NIC & Pension (employee & ers) + taxable benefits (home working allowance, broadband & phone allowance etc NOT incl. • Has VAT been identified, recorded and reclaimed? • Have internal control procedures been adhered to? • Contracts: <ul style="list-style-type: none"> ○ What contracts exist? ○ Compliance with SO's ○ Have any new contracts or contract variations/extensions been awarded in the year? ○ Procedures adopted for letting of contracts ○ Have contract payments been made in accordance with the contract document? 	<p>Payments authorised between Meetings are well minuted eg Council 24 July 2023 Min 235 i) also Receipts Min ii), Min iii) referred to works & services authorised in between meetings. All payments are in the "additional documents" attached to the Agenda as listed on the website under the Meeting they were approved.</p> <p>The Quarterly Transparency Reports lists the payments made of £500 and above, which are also posted to the website.</p> <p>Direct Debits and regular payments considered by Council 15 May 2023 Min 197 iv)</p> <p>Staff costs included in Box 4 compliant with the definition.</p> <p>VAT balance at the year-end 31 March 2023 = £31,226 (for period covering 20 March 2020 to 31 March 2023), to offset a large VAT bill expected Pierremont Hall and Retort House - VAT to be charged from 1 April 2023. Council 13 Feb 2023 Min 145</p> <p>Post Audit Note: Council 30 Oct 2023 Min 284 received an update regarding the VAT bill.</p> <p>Monthly VAT claims from 1 April 2023 – April - £2,895, May - £3,465 , June - £3,831 July - £713, August – (£892) paid</p> <p>Sample contracts/agreements in place: Westgate Security – CCTV Mtce.and various alarm installations Total Cleaning Services – Pierremont Hall Cleaning Box Green Landscapes – Garden Mtce Pierremont Hall (3 years from 1 April 2022) John Couzens – roof & gutter inspections Pierremont Hall Marc One Security – Beach Patrols Venture Telecom – phones & wifi facilities to take payments for bookings Henderson Setterfield – Property Managers for Pierremont Hall and Retort House Boys & Maughan – legal services Business Waste – waste disposal PSTax – VAT advice</p>	<p>HMRC added to the regular payments list – Council 29 Jan 2024 Min 339viii)</p> <p>Council 30 Oct 2023 Min 284 – PS Tax Consultants gave a presentation on the VAT liability and calculation back to 2003 = £300,616, which needed to be paid asap. Resolved to adjust the Council's Reserves to provide funds to pay the VAT liability. Consideration to be given to restoring some of these reserves from the Budget 2024-25. Monthly VAT claims refunds and (payments) – Sept – (£17,443) paid, Oct (£2,417) paid, Nov £8,591, Dec £4,277, Jan 2024 £375, Feb £1,744, Mar £1,374</p> <p>Sample contracts/agreements in place: Kent County Supplies – 5-year lease of the Office photocopier TMD Building Consultancy Ltd – engaged to oversee the Pierremont Hall Basement (Phase 3) Refurbishment Project including the hiring of specialist services/contractors. Ability Sash – sash window works Brachers LLP – legal support to the Basement Project Blackmore Building Consultancy – dilapidations and lease extension survey for Retort House</p>
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<p>Receipts</p>	<ul style="list-style-type: none"> • Are all receipts recorded correctly? • Are all receipts promptly banked? • Precept, CTSG and Sect 136 payments • Are income records inc allotments, hirings adequate? • Are invoicing arrangements adequate? 	<p>VAT to be charged for taxable supplies from 1 April 2023 Council 13 Feb 2023 Min 145</p> <p>Council 24 July 2023 Min 245 – Tenants invoicing for rent, parking and electricity etc to be brought in-house from 1st August 2023</p> <p>Henderson Setterfield to continue their responsibility for validating the Service Charges BUT the payments from Tenants to be made directly to the Council</p>	<p>Other income in 2023-24 totalled £221,500 compared to £163,680 the previous year. The main income sources are -</p> <p>Pierremont Hall £87,800 Pierremont events £29,000 Retort House - £44,790</p>
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Bank reconciliation & PWLB Loans		Bank account balances as at 30 Sept 2023 -	Bank account balances as at 31 March 2024 -																												
<ul style="list-style-type: none"> What current/deposit accounts exist? Investment Strategy recommended where bank balances are in excess of £100k. FSCS aware ? Are bank reconciliations regularly carried out for each account? Level of Balances to Precept ratio Are the cheque counterfoils, paying-in books and bank statements adequately referenced? When was the last review of the banking arrangements? Internet Banking/Corporate Card and if in place Financial Regs updated ? Signature review (Two signatures required?) Any PWLB loans ? 		<p>Bank account balances as at 30 Sept 2023 -</p> <table border="0"> <tr><td>NatWest Business Reserve (6508)</td><td>- £344,508</td></tr> <tr><td>NatWest Current (1301)</td><td>- £25,000</td></tr> <tr><td>Unity Trust Current (0349)</td><td>- £557,416</td></tr> <tr><td>Unity Trust Instant Access (5155)</td><td>- £250,320</td></tr> <tr><td>Nationwide Instant Saver a/c</td><td>- £304,002</td></tr> <tr><td>Petty Cash</td><td>- £51</td></tr> <tr><td>Total cash balance</td><td>-£1,481,297</td></tr> </table> <p>Council 17 April 2023 Min 166 resolved that the Nationwide Instant Access a/c be transferred to a 95 day notice account to attract a better rate of interest</p> <p>Council 24 July 2023 Min 232 endorsed the F&GP recommendation to switch £250k into a Unity Trust Instant Access a/c.</p> <p>To maximise the interest potential I would recommend that delegated powers be given to the Town Clerk/RFO to manage the two Unity Trust a/cs without compromising the day to day business activity, ie using the balances as at 30 Sept shown above at least another £250k could be transferred to the Instant Access account (current int rate at the time of my visit was 2.75% compared to the 1.45% offered by the NatWest Bus Reserve a/c.)</p> <p>The Council has a Corporate Multi-pay Card in use.</p> <p>Signatories list updated following the Elections – Council 15 May 2023 Min 197 v) – Unity Trust Bank Cllrs K Bright, M Garner, P Moore & J Hobson (NB Cllr J Bayford to continue as a signatory until others are in place and will step down. Nationwide – Cllrs K Bright, M Garner & J Hobson NatWest to review</p> <p>PWLB Loan balance as at 31 March 2023 - £336,254</p>	NatWest Business Reserve (6508)	- £344,508	NatWest Current (1301)	- £25,000	Unity Trust Current (0349)	- £557,416	Unity Trust Instant Access (5155)	- £250,320	Nationwide Instant Saver a/c	- £304,002	Petty Cash	- £51	Total cash balance	-£1,481,297	<table border="0"> <tr><td>NatWest Business Reserve (6508)</td><td>- £234,465</td></tr> <tr><td>NatWest Current (1301)</td><td>- £25,000</td></tr> <tr><td>Unity Trust Current (0349)</td><td>- £371,072</td></tr> <tr><td>Unity Trust Instant Access (5155)</td><td>- £255,335</td></tr> <tr><td>Nationwide Instant Saver a/c</td><td>- £304,002</td></tr> <tr><td>Petty Cash</td><td>- £19</td></tr> <tr><td>Total cash balance</td><td>- £1,189,893</td></tr> </table> <p>Unpresented payments = (£24,776) Unpresented receipts = £10,156</p> <p>Council 22 April 2024 Min 400 – Investment Strategy reviewed and adopted for 2024-25 – recommended to move £250k from Unity c/a to Nationwide Instant Access to earn a higher interest rate. NB Precept payment received in April temporarily boosting the above bank balances.</p> <p>Cllr Bayford removed from the signatory list.</p> <p>PWLB Loan balance as at 31 March 2024 - £317,542</p>	NatWest Business Reserve (6508)	- £234,465	NatWest Current (1301)	- £25,000	Unity Trust Current (0349)	- £371,072	Unity Trust Instant Access (5155)	- £255,335	Nationwide Instant Saver a/c	- £304,002	Petty Cash	- £19	Total cash balance	- £1,189,893
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<p>Assets and Asset Register (AR)</p>	<ul style="list-style-type: none"> • Are all the material assets owned by the Council recorded in an AR ? • Is the AR up to date? • Basis of Asset Values? • Are investments recorded? • Are the valuations regularly reviewed? • Does the AR show the insurance values ? • Digital Photographic evidence? • Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ? 	<p>Net increase in Asset Values as at 31 March 2023 - £13,175 to £631,145</p> <p>Valuation Report received by Council on 17 April 2023 Min 175. Town Clerk was asked to seek a second opinion on the value of the civic regalia and the superfluous external lights be sold at auction.</p> <p>New assets in 2023-24 to date include 2 picnic tables, 2 laptops and desks. The biggest item was the purchase of a second-hand van for the Facilities Team - £11,000.</p> <p>Council 16 June 2023 Min 212, that former Cllrs be offered their "iPad devices" for £50, any unclaimed be given to charity. Only 2 were purchased the rest to be passed onto suitable charity etc.</p>	<p>Net increase in Asset Values as at 31 March 2024 - £15,530 to £646,675</p> <p>Electric van – up to £24k as per Council 11 Dec 2023 Min 322 Citroen Van LX73YFG</p>
<p>Year-end procedures inc. AGAR</p>	<ul style="list-style-type: none"> • Does the 2023-24 AGAR Statement of Accounts agree with the cashbook? • Is there an audit trail from the financial records to the accounts? • Have debtors and creditors been properly recorded? • Date of approval of 2022-23 AGAR & Certificate of Exemption if applied • PROOF of public rights provision during summer 2023 & website– AIAR ICOs • Public Inspection Period Minuted ? • New governance compliance regime - refer to new Practitioners' Guide 2023 	<p>Year-end procedures to be checked at final audit</p> <p>The AGAR 2022-23 was approved by Council 26 June 2023 Mins 214 ii, iii & iv, the RFO had signed off the Statement of Accounts on 2 June 2023</p> <p>Date of Announcement – 30 June 2023 Public Inspection period – 3 July to 11 Aug 2023 Evidence – Posting dates on the website</p> <p>The above period of Public Inspection was approved by Council 26 June 2023 Mins 214 vi,</p>	<p>Draft AGAR 2023-24 figures for the Statement of Accounts were audited and compared to the Scribe reports provided.</p> <p>AGAR meeting scheduled for 24 June 2024</p> <p>Proposed Public Inspection Period is 28 June to 8 August 2024</p>

<p>Additional tests – (as necessary)</p>	<ul style="list-style-type: none"> • Computer systems: <ul style="list-style-type: none"> ○ The procedures for the backing up of computerised records ○ Council owned PC/laptop ? ○ Email security ○ Encryption of data? • Trust Funds/Charities – Charity Commission filing? • Annual review of the effectiveness of Internal Audit inc. Appointment of IIA • Website host and Webmaster and any changes? • Website functionality & accessibility NALC L09-18 • TRANSPARENCY CODE compliant especially for Exempt Authorities • Post GDPR (May 2018) <ul style="list-style-type: none"> ○ Privacy Notice ○ Cllr email addresses? ○ Email disclaimer ○ Other matters inc DPO arrangements 	<p>There have been no major changes in IT security arrangements since my last visit. Cyber Central is the IT Support company used by the Council. Office 365 software and systems in place. Councillors have been issued with iPads.</p> <p>Not applicable</p> <p>Council 16 June 2023 Min 210 i) that I be appointed as IIA for 2023-24 as recommended by the F&GP Comm 12 June 2023.</p> <p>Vision ICT Ltd provide the website platform</p> <p>F&GP 10 July 2023 Min 108 ii) Cllrs to informally monitor the website content and advise the Town Clerk of any issues.</p> <p>Generic Accessibility Statement has a link at the bottom of the website “Home Page”.</p> <p>Satswana appointed as the DPO for the Council</p> <p>Ex-councillors email addresses have been deleted and new Councillors issued with their “generic” email address to be used solely for Town Council business.</p> <p>Example generic email address Cllr-Joe.bloggs@broadstairs.gov.uk</p>	<p>Cyber Central manage the email licences for the Council including Cllr email addresses.</p> <p>Council 29 Jan 2024 Min 346 – subject to some concerns being satisfied the Council’s website to be migrated to a platform provided by Zonkey to include annual hosting.</p> <p>Went live with Zonkey on Monday 20 May 2024 just before my year-end audit visit.</p> <p>To be re-appointed</p>
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