

FULL COUNCIL

ACTION POINTS JANUARY 2023

Chairmans Announcements	<p>Accepted an offer to join the Rural Market Towns Group on a free trial.</p> <p>Contacted DCC re licence for dropped kerbs. No reduction for multiple applications</p>
To consider an update from the working group for a Vision Statement, strategic plan, and delivery proposals	Delivery proposals on next Full Council agenda
To consider Community Champions (Cllr Hames)	Proceed with setting up for 2024
To consider a recommendation from Westward Ho! Park committee: The Council Considers that the pavilion and Sensory Garden be considered as a joint project moving forward.	<p>Move forward with seeking TDC agreement and then proceed with feasibility study.</p> <p>Waiting for TDC to consider request at January C and R meeting. Options being explored</p>
To consider an appointment of a Police Advocate	Information circulated no expressions of interest received.
To consider a request re. Bone Hill car park, with a request that the car park should be enabled for cash payments.	<p>Contacted TDC with a request.</p> <p>Responses circulated</p>
To receive a summary report from the County Councillor	wrote write to the County Councillor requesting a more detailed report.
Information on Mrs Anderson's bequest	Circulated by e-mail for information

		Burial grounds and cemeteries.	Work in partnership with others, including the burial authority and diocese to review the need and identify areas that could be used for cemetery space.								
		Maintenance facilities premises.	Review the accommodation needs of the Council's Maintenance Team.								
	Initiate projects to promote inclusion and inclusivity across our community	Working with partners and other agencies to reach the 'hard to reach' members of our community.	1. Initiate Youth projects, building on current activity with local schools across all ages. Engaging with schools and colleges encouraging youth participation in community issues. 2. Initiate projects to reach existing volunteer and active organisations. 3. Engaging with established providers, promote projects to reach older members of the community.								
		Promote local shopping and services.	Maintain a long-term aspiration to establish a community hub in the Parish, with the potential to provide a combination of office space, workstations, coffee shop and/or rented housing. Explore, with relevant partners (working Job Centre Plus, Petroc, TDC and DCC, for example), the use of the Town Hall and Northam Hall to promote community activities, including opportunities for retraining, skills and digital technology development.								
		Promote local and community events.	1. Host an annual event to celebrate the work of the entire community, their achievements, and contributions. 2. Celebrate and promote the cultural and historical heritage of our area. 3. Awards for Community Champions.								
		In consultation with the community, strengthen the role of the Council and community in the planning process	Deliver the Northam Neighbourhood Plan in accordance with national and local guidance and with reference to advice received.	1. Complete the final stages of the process to <i>Make</i> the Northam Neighbourhood Plan, following a successful pre-submission consultation.							
Strengthen environmental protection and sustainability.	Working towards NET zero carbon emissions in Northam Town Council activities	Continue to deliver the Climate Emergency Action Plan.	1. Reduce carbon emissions at the Council's building(s) to include but not limited to extending the solar array on Northam Hall, review the heating system, improve insulation. 2. Reduce carbon emissions from Maintenance activities. Increase the use of electric and rechargeable battery powered equipment is sourced to replace worn out petrol powered units. Consideration given to EV trucks when Council vehicles need to be replaced.								
		Strive to influence the community to achieve Carbon Neutrality.	1. Sharing of home carbon footprint calculator, encouraging the community to consider and reduce the areas combined carbon footprint. 2. Engage with community organisations such as schools, housing associations and the private sector.								
	Increase and improve biodiversity	Continue to implement a landscape and biodiversity management plan for the Council's land and properties.	1. Ensure the planting of a wide range of plants, including trees to increase the attractiveness of our open spaces and to encourage birds, insects and other wildlife. 2. Plant drought resistant varieties and species where possible.								
Improve connectivity and mobility – both physical and technological.	Improved public transport services	Working with Devon County Council, Torridge District Council and service providers to increase the effectiveness of current routes.									
		Working with Devon County Council, Torridge District Council and service providers to identify new routes to support new and recent housing developments.	Seek early involvement in Section 106 and utilise other sources of funding to assist with the provision of these services.								
	Improved pedestrian and cycling routes – Active Travel	Support for the Devon County Council Local Cycling and Walking Infrastructure Plan (LCWIP).	<i>Cycling:</i> Northam Town Council approved and provided funding towards the production of the Barnstaple, Bideford and Northam LCWIP.								
			<i>Public Rights of Way (PROWs):</i> Northam Town Council receives funding from Devon County Council and is provided with rights to maintain local PROWs (other than the South West Coast Path).								
			<i>Pavements:</i> Improve accessibility across the community, to include the provision of dropped kerbs as appropriate.								
	Improved private transport infrastructure	Improved access to EV charge points and the emerging low-emission vehicle infrastructure.	Promote the installation of suitable private and public charge point infrastructure on new developments through the Section 106 developer contribution process.								
		Review of local car parking.	The review is to encompass residential, on-street and in car parks.								

HALL FOR HIRE ...

BIDEFORD PANNIER MARKET

Did you know?

Bideford Pannier Market Hall is available for hire at competitive rates.

The Hall is suitable for individual or private bookings, community groups, sporting events, wedding celebrations and music performances.

All enquiries welcome!

Bideford Pannier Market

To find out more and to book please contact the Market Administrator

Email:

deputytc@bideford-tc.gov.uk

Call:

01237 428817



Useful Telephone Numbers:

Emergency	999	North Devon District Hospital	01271 322577
Non-Emergency NHS Number	111	Together Drug & Alcohol Service	0800 233 5444
Power Cut Emergency Line	105	Foodbank Bideford	07422 651252
National Gas Emergency Service	0800 111 999	Citizens Advice Bureau	0808 278 7999
Samaritans N.Devon & Cornwall (Free from any phone)	116 123	Torrige Voluntary Services (TTVS)	01237 420130

12a

FREE Parking

Lights on, shops open!



Bideford Christmas Lights Switch On

Sunday 3rd December 12pm - 7pm



Bideford Christmas Market & Late Night Shopping

Saturday 9th December 12pm - 8pm



Magical Markets,
Entertainment
& Live Music


discoverbideford
discoverbideford.co.uk

Discover Bideford

discoverbideford.co.uk

Looking for events, interesting stuff, clubs to join, shops, places to eat, a local business? If it's in Bideford - you'll find it here!


discoverbideford

How we help

We'd like to hear from you ...

Here at Bideford Town Council we aim to be responsive and open to your questions. We would like to hear from you with any points that we may be able to help with, including:

- Annual Grant Scheme for Voluntary Organisations and Clubs
- The betterment and improvement of the Bideford Town
- Floral Displays, Hanging Baskets and Port Memorial
- Allotments and Ford Woodland
- Defibrillators

Annual (Civic) Events

- Feb: Mayor's Charity Dinner
- Mar: Manor Court
- Apr: Annual Parish Meeting
- Jun: Mayor's Introduction & Parade
Bideford Fair
D-Day 80 Beacon Lighting
- Jul: Bideford's Got Talent
- Nov: Remembrance Sunday
Services and Parades
- Dec: Signing of the (Market) Lease

Torridge District Council

General enquiries: **01237 428700**
 Full list of services: torridge.gov.uk

- | | | |
|--------------------|---------------------|------------------------------------|
| • Benefits | • Elections | • Parks & Open Spaces |
| • Building Control | • Housing | • Caddsdow Business Support Centre |
| • Car Parking | • Planning | • Bideford Port & Harbour |
| • Council Tax | • Waste & Recycling | • Town Centre Regeneration |



Devon County Council

General enquiries: **0345 155 1015**
 Full list of services: devon.gov.uk

- | | | |
|-----------------------------------|-----------------------------------|------------------------------|
| • Road Safety | • Grass Cutting & Weed Management | • Road Maintenance & Signage |
| • Blue Badge Parking | • Grit Bins | • Lighting & Pavements |
| • Bus Travel & Passes | • Libraries | • Child Protection |
| • On-Street Pay & Display Parking | • Schools | • Family Support |



Bideford Town Council
 The Town Hall
 Bridge Street
 Bideford
 EX39 2HS

Email: admin@bideford-tc.gov.uk

You can find us on:

Facebook: [@bidefordtc](https://www.facebook.com/@bidefordtc)

Instagram: [@bidefordtowncouncil](https://www.instagram.com/@bidefordtowncouncil)

X (Twitter): [@BidefordTc](https://twitter.com/@BidefordTc)

bideford-tc.gov.uk



A quick guide to Town Council Support



In this leaflet you'll find valuable information on what Bideford Town Council can assist you with as well as crucial contact details for other Councils ensuring that you can always access the right support when you need it.



We Want To Hear From You ...

We aim to be responsive and open to your suggestions, so please contact us with any issues or ideas you think that we can help with.

We work solely for the town of Barnstaple and want to deliver services and find ways that benefit and help the residents of Barnstaple, but also help improve the town for businesses and visitors too. This can include events, tidying and enhancing public spaces, such as Rock Park, promoting activities in Barnstaple and working with community groups.

So get in touch with us through the contact us form on our website, or any other way that suits you and let us know how we can help.

ROCK PARK

GUILDHALL

REMEMBRANCE PARADE

ALLOTMENTS

BARNSTAPLE FAIR

St ANNES CHAPEL

COMMUNITY EVENTS

ALBERT CLOCK

VOLUNTEERS

TOWN RANGERS

COMMUNITY GRANTS

DEFIBRILLATORS

BARNSTAPLE IN BLOOM





General enquiries

01271 327711

- Car parking 01271 388279
- Council tax 01271 388361
- Dog warden 01271 388870
- Environmental health 01271 388870
- Licensing 01271 388870
- Housing Options 01271 388870
- Pannier market 01271 379084
- Parks & Amenities 01271 988326
- Planning 01271 388288
- Town Centre Management 01271 321049
- Waste & Recycling 01271 374776

A full list of North Devon Council services
can be found at : www.northdevon.gov.uk



General enquiries

0345 155 1015

- Road Safety
- Blue Badge Parking
- Bus Travel
- On-street pay and display parking
- Grass cutting & weed management
- Grit bins
- Libraries
- Schools
- Road maintenance
- Child protection
- Family Support

A full list of Devon County Council services
can be found at : www.devon.gov.uk

Useful Numbers

EMERGENCY
999

Non-emergency
NHS number
111

Non-emergency
POLICE number
101

Power cut
Emergency Line
105

National Gas
Emergency Service
0800 111 999

Samaritans /
North Devon
0330 094 5717

North Devon
District Hospital
01271 322577

Together Drug &
Alcohol Service
0800 233 5444

Foodbank
01271 329902

Citizens Advice
Bureau
0808 278 7999

Bumblebee Conservation Guide for the North Devon Coast



The West Country Buzz project has been working along the North Devon coast since 2018, with the project due to complete in March 2024. Focusing on two of the rarest bumblebees in the county; the **Brown-banded carder bee** (*Bombus humilis*) and the **Moss carder bee** (*Bombus muscorum*), we have worked in partnership with a range of landowners, farmers and volunteers to create and restore well-connected flower-rich habitat throughout the project area to safeguard the future of these threatened species.

A network of people have received bumblebee identification training with new Beewalks set up throughout the project area helping to monitor our local bumblebee populations.

It is vital to maintain all of the excellent work that has gone into the project to ensure a legacy of the continuation of bumblebee-friendly habitats and monitoring across the North Devon coast.

Bumblebees need...

Lots of flowers

A variety of flowers to forage on from March to October

Abundant flowers within 1km of a bumblebee nest

Places to nest

Rough grassland & scrub for nesting – old mouse holes and bases of tussocky grasses

Nesting sites undisturbed throughout March to October

Safe hibernation sites

Bumblebee queens require a safe place to hibernate over winter – in loose soil or north-facing banks

Important Habitats

Flower-rich Grasslands

Across North Devon, historic loss of wildflower-rich grassland habitat has been a key driver of bumblebee declines. Many of the locations favoured by priority species, the Brown-banded carder bee in North Devon are close to the coast as land use change and intensive agriculture has restricted them to more semi-natural grasslands habitats. Restoration and creation of flower-rich grasslands is vital for bumblebee recoveries.

Key management recommendations:

- Cut hay meadows in late summer to provide flowers into September - cutting can be done on rotation to always leave some plants flowering.
- Shut up fields to allow flowers to bloom throughout April to August - rotational grazing can help to prolong the flowering season whilst still providing grazing.

- Grasslands with few wildflowers can be enhanced with green hay or the addition of seed. Yellow rattle is a key species that can establish quickly and reduce vigorous grasses (see page 5 for seed suppliers).
- Ensure to leave tussocky grass and scrubby areas for bumblebee nests that are undisturbed between March and October. Locating these areas near to flower-rich habitat allows bumblebees to find food more easily.

Key wildflower species for bumblebees:

- Red clover
- Bird's foot trefoil
- Knapweed
- Viper's bugloss
- Water mint
- Red bartsia
- Vetches (e.g. Tufted vetch)
- White dead nettle
- Devil's-bit scabious

Case Study: Wildflowers at Woolacombe Warrens

Woolacombe Warrens is a sand dune system stretching over 2km and managed by the National Trust. Through collaboration with West Country Buzz, it has been the receptor site for donor seed from nearby Braunton Burrows SSSI to restore the dune grasslands and increase floral diversity.

Over the past few years, a variety of wildflower seeds have been hand and brush-harvested from Braunton Burrows and spread on areas of Woolacombe Warrens and neighbouring Vention. Many plants are now establishing well, including Bird's-foot trefoil, Red bartsia, Viper's bugloss and Red clover.

Brown-banded carder worker bees have been spotted for the first time in 2023 at Woolacombe Warrens, demonstrating how creating ideal habitat can help this rare species and many other grassland species to thrive.



Other important habitats for bumblebees

- **Hedgerows** – flowering hedgerows containing species such as Blackthorn and Willow can provide early spring forage, whilst Bramble and Dog rose provide later summer forage. Cutting late in winter and on a 2-3 year rotation will allow hedges and ditches chance to flower.
- **Ponds and wetlands** – damp habitats can be host to a range of flowering plants around the margins, from Yellow flag iris in spring to Water mint, Tufted vetch and Purple loosestrife late in summer. Wetland habitats are especially valuable in dry weather and for late season floral resources.
- **Roadside verges** – many of our verges have the potential to be managed more sensitively for pollinators. Practising No Mow May and relaxing cutting regimes can allow plants to flower (e.g. cutting every 6 weeks), whilst collecting arisings will reduce nutrient enrichment.
- **Woodland and scrub** – sunny woodland edges with an abundance of flowering scrub are most valuable for pollinators. Existing woodlands can benefit many insects by letting in light through coppicing, ride widening and glade creation. New woodlands should avoid being planted on existing grasslands with bumblebee-friendly flowers and should consider allowing a good proportion of open space in the developing woodland (e.g. paths and glades) to allow important light for wildflowers and pollinators to thrive.
- **Orchards** – flowering fruit trees provide abundant nectar and pollen resources for bumblebees and solitary bees in spring. Planting local varieties can conserve cultural heritage and orchards can coexist with wildflower meadows.

Case Studies: Bumblebees on the farm

There are a range of **agri-environment options** that can benefit pollinators – they should ideally be evenly distributed across the farm with at least 2% of the farm as flower-rich habitat. Establishing habitat less than 500m apart caters for the flight distances of rare bees such as the Brown-banded carder from the nest.

Winter Bird Food (Option AB9) at Broadlands Farm – Sunflowers and Phacelia part of the seed mix to provide forage for bumblebees before providing food for farmland birds in winter.



Operation Pollinator Mix with just legumes (Option AB1) at Home Farm Marsh – this mix was sown as strips alongside arable fields to create a corridor for pollinators on site. A range of Red clover varieties, Bird's-foot trefoil, Wild carrot and Knapweed are part of the mix to provide for a range of pollinators, especially bumblebees.

This option complements other habitat restoration works on site, including sowing wildflower seeds and planting plugs alongside cutting and raking flowery banks and ditches to provide more floral resources for Brown-banded carder bees which have recently been recorded for the first time here.



- **Bare earth** - is important for hibernation, especially north-facing banks – a new queen will burrow into soil to overwinter. Sunny patches of bare earth can also be used for basking in cooler weather. Bare soil is also vital for many species of solitary mining bee to make their nest chambers.
- **Gardens** – many garden plants can complement our wildflowers, by extending the flowering season and providing a greater variety of flower shapes and sizes. For information on bumblebee-friendly flowers and improving your garden, visit: <https://beekind.bumblebeeconservation.org/home.php>

Case Study: Green hay

Middle Spreacombe Farm has spread green hay from species-rich wildflower meadows across 26.2 hectares over two years to increase the amount of wildflowers in the grasslands – it is an effective method of spreading local seeds from one site to another. The process of green hay involves the following steps:

1. Prepare receptor fields by cutting/grazing to ensure a low sward, then harrow to achieve >50% bare ground.
2. Cut and bale donor hay immediately and spread on the same day within a few hours of cutting.
3. Green hay should be spread thinly and evenly with a straw chopper/muck spreader.
4. Leave the hay for at least one week in dry weather, or three weeks in wet weather to allow seed to fall. After this period allow livestock to graze and trample in the seeds.
5. Initially, avoid prolonged grazing following spreading to allow seeds to germinate and lightly graze from January – mid-March if grass growth is becoming too long.
6. Yellow rattle can appear in the first year, other species can take a few years to establish.
7. Ongoing management involves shutting up from April to August followed by a hay cut and aftermath grazing.



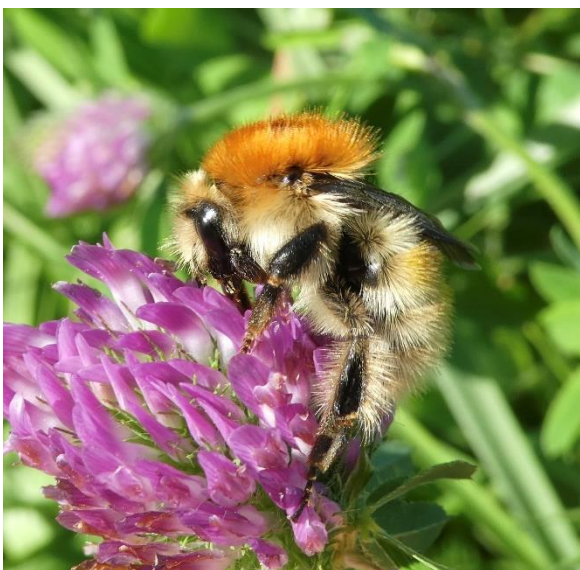
Green haying in mid-summer at Middle Spreacombe



Results from green hay at Middle Spreacombe – Yellow rattle flowering the following year alongside Red clover and Bird's-foot trefoil, attracting bumblebees.

Focus on the Brown-banded carder bee

Like all bumblebees, Brown-banded and Moss carder bees require flower-rich habitat, but have an even greater dependence on wildflower grasslands. Queens emerge in April/May and worker bees will forage around 500m from the nest, meaning they need an abundance supply of flowers from April through to the end of September. Early and late season flowers are of particular importance for queens to find sufficient food to establish colonies.



Seed suppliers

Devon-based seed suppliers such as Goren Farm are recommended as local seed is better adapted to local climatic and soil conditions:

<https://www.goren.co.uk/>

Other seed suppliers include Emorsgate:

<https://wildseed.co.uk/>

& Naturescape: <https://www.naturescape.co.uk/>

Record your sightings

You can help increase our knowledge of bumblebee distribution by adding a sighting to a recording database:

<https://irecord.org.uk/>

<https://www.inaturalist.org/>

You can also participate in our recording scheme, Beewalk – this involves carrying out a monthly survey on a fixed route from March to October. The data helps us understand how bumblebees are doing over time:

<https://beewalk.org.uk/>

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

In respect of **Northam Town Council – DV0269**

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

Section 1, Assertion 9 has been incorrectly completed. As reported in the external auditor report for 2021/22, there were delays in opening a separate bank account for the Charity the smaller authority acts as sole managing trustee for. As a result the Charity transactions and balances are included in the smaller authority’s bank account and subsequently in the figures reported in Section 2 of the AGAR, until post 31 March 2023 when following the funds being recorded completely separately in a separate accounts package and bank account, the remaining creditor balance of £5,993 was paid over into the Charity’s account. As a result, this Assertion should have been answered ‘No’. In addition, Section 2, Box 11 (b) should have also been answered ‘No’

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2023/24 for the exercise of public rights, since the period for the exercise of public rights was less than 30 consecutive working days in length. As a result, the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2023/24 and ensure that it makes proper provision for the exercise of public rights during 2024/25.

3 External auditor certificate 2022/23

We 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.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

13/09/2023

Email

To:	deputytownclerk@northamtowncouncil.gov.uk	Date:	21 September 2023
Organisation:	Northam Town Council	Our ref:	DV0269
From:	sba@pkf-l.com	Your ref:	

Dear Mr Langton

We issued our external report and certificate for Northam Town Council on 14 September 2023 which contained one 'other' matter in relation to the period for the exercise of public rights not meeting statutory requirements.

Unfortunately an error in the recording of the start of the inspection period date on our database meant the period appeared to be less than the required 30 working days. However, on closer inspection we can confirm that the period was compliant and the date was mistakenly read as 28th June instead of 26th June. As a result the Council does not need to take any action in relation to the previously raised 'other' matter in our report.

As you are aware, once we issue our opinion and certify closure we are unable to reissue our report; however this email may be published with the External Auditor Report for clarification.

We apologise for any inconvenience caused.

PKF Littlejohn CV

Kind Regards

SBA Team
For and on behalf of PKF Littlejohn LLP
sba@pkf-l.com

Tel: +44 (0)20 7516 2200 • www.pkf-l.com
PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

If there are any problems receiving this message please telephone +44 (0)20 7516 2200

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Interim audit summary Northam Town Council

(shaded Internal Control Objectives are not applicable to your Council)



Interim Audit Date 4 October 2023

Internal Control Objective		N/A	Tested	Positive	Negative	Observations	Non Compliance
Box A	Appropriate accounting records have been properly kept throughout the financial year.		6	6	0	1	
Box B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	4	33	32	1	3	
Box C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		2	1	1	1	
Box D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	1	11	9	2	3	
Box E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		16	16	0	2	
Box F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		9	8	1	1	
Box 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.		1	1	0	0	
Box H	Asset and investments registers were complete and accurate and properly maintained.		1	1	0	0	
Box I	Periodic bank account reconciliations were properly carried out during the year.		7	7	0	1	
Box 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.	1	1	1	0	0	
Box K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")	3	N/A	N/A	N/A	N/A	
Box 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.	7	N/A	N/A	N/A	N/A	
Box M	The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).		5	4	1	2	
Box N	The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).		7	7	0	0	
Box O	(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee		2	1	1	1	
Totals		16	101	94	7	15	0

Northam Town Council

Financial Year 2023-24



IAC Audit and Consultancy Ltd

Audit date: 4 October 2023

Interim Internal Audit Observations

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Have Minutes been signed in accordance with the requirements of Schedule 12-paragraph 41 (2) the Local Government Act 1972 (this requires each page to be initialled and the final page signed)	Yes	<i>It was noted from a review of signed Minutes that the Council has a practice of preparing confidential 'Part B' Minutes. These are kept in sealed envelopes in the Council offices and are not published on the Council website.</i>	The Council must, as a priority, review its arrangements in respect of the publication of its Minutes. When conducting this review the Council should specifically consider the law (for example S228 of the LGA 1972), and best practice such as set out in the Information Commissioner's Office Model Publication Scheme.	High	A new practice has been agreed with the internal auditor

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Have invoices been approved as required under Council Financial Regulations? (paragraph 5.3 of the NALC Model Financial Regulations)	No	<i>A sample of invoices supporting payments made on 9th, 14th and 15th August was selected. It was noted that the supporting invoices for these payments had not been "verified and certified by the RFO" in accordance with the Councils Financial Regulation 5.3.</i>	Council to ensure that invoices are 'verified and certified' in accordance with Financial Regulations.	Medium	New practice has been agreed with the internal auditor including p/o the correct stamp
2	Large value payments (over £5,000 / £10,000) can be traced to original supporting document and have been properly authorised.	Yes	<i>A selection of higher value payments was selected and traced to Council approvals. It was noted that in a number of instances Council's resolutions did not formally record that actual value of expenditure that had been approved.</i>	When considering and approving the incurring of items of expenditure, particularly those of large values, the Council should ensure that the value approved by Council is formally recorded in Council Minutes. If the precise value is not known at the time of the decision the actual value subsequently determined should be reported back to Council and recorded in Council Minutes.	High	this procedure has been put in place

3	Has the Council put in place Terms of Reference for its Committee which have been subject to formal review and approval by Full Council?	Yes	<p><i>The Council has in place Terms of Reference for its committees which were noted by Council at the Annual Meeting held on 17th May 2023.</i></p> <p><i>From a review of the Terms of Reference of the Finance and HR Committee it was noted that these do not refer to the consideration of reports from the Internal or External Auditor.</i></p>	The Council to review the Terms of Reference for the Finance and HR Committee and consider whether the Terms of Reference should include responsibility to consider the reports of the Internal and External Auditor.	Medium	This will be considered at Fin + HR. Include in ToR
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IAC Audit and Consultancy Ltd

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council, as a body, has undertaken a formal review of risk (this cannot be delegated to sub-committee) - Interim Audit	No	<i>As at the date of the Interim Audit the Council had not formally Minuted a review of Risk</i>	The review of Risk is a key requirement of both the Annual Governance Statement and the Annual Internal Audit Report. The Council MUST ensure that it Minutes a formal review of Risk prior to the end of the financial year.	Advisory	Normally reviewed January or February

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Regular budget reports have been presented to council and there is evidence that corrective actions have been taken as a result of review	Yes	<p><i>It was noted that income and expenditure reports are produced from the SCRIBE system and submitted to the Finance and HR Committee.</i></p> <p><i>From a review of the report submitted it was noted that there are no budget numbers included on these reports and it is therefore not possible by using these reports to effectively monitor actual income and expenditure against the budget for the year.</i></p>	The Council should ensure that the budget, as approved by council, is recorded in the SCRIBE system so that progress against budget can be subject to regular review during the year, either through meetings of Full Council or a nominated Committee.	High	Adjustments have been made following discussions with Scribe

2	Any significant variations from budget have been subject to review by Council?	No	<i>Currently not possible. See above</i>	See above.	High	see above
3	Does the budget recorded in the Councils accounting system agree to the budget set by Council?	No	<i>At the date of the interim Internal Audit visit the budget for 2023-24 had not been entered onto the Council's SCRIBE accounting system. See above.</i>	See above.	High	see above

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	If the Council raises a large number of invoices does the Council maintain a debtors ledger or some other appropriate means of recording amounts due?	Yes	<i>The SCRIBE accounting system has functionality that permits invoices to be raised and for these to be matched off against payments received. It is understood that this is an improved functionality of the system introduced recently. It was noted that there are a large number of sales invoices raised on SCRIBE, dating back a number of years, which have not been matched off and are therefore recorded as outstanding.</i>	The Council to review, with the software supplier, how the status of these invoices can be amended/corrected in order that the Council is able to produce a accurate up to date listing of outstanding amounts.	Medium	this has been resolved with Scribe report quarterly
2	Cash income received is promptly receipted	Yes	<i>The Council uses a receipt book and receipts are issued for cheques and cash received. A spreadsheet is maintained which records the invoices against which payments have been received. This spreadsheet does not record the receipt number of the payment and it is therefore difficult to ensure that all income received has been banked.</i>	The spreadsheet used to analyse the income received should be amended to include the receipt number against which payment was received listed in receipt number order. Any missing receipt number on the listing should be subject to query and review.	Medium	This is now set up as a new procedure to follow

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	All petty cash payments were approved.	No	<i>The current practice is for receipts to be obtained to support expenditure paid through petty cash, which are generally of low value. An individual petty cash voucher is not prepared for each payment and consequently there is no signature recording the Clerks approval of this expenditure.</i>	On a monthly basis a petty cash summary should be prepared listing the payments made through petty cash which should be signed and dated by the Clerk as evidence of formal review and approval. (This will avoid the need for each small value transaction to be individually signed off.)	Medium	This is now set up as a new procedure to follow

I Periodic bank account reconciliations were properly carried out during the year.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	There are no unexplained balancing entries in any reconciliation (Interim)	Yes	<i>Bank reconciliations, and supporting bank statements, have been subject to independent review.</i> <i>It was noted that it is not currently practice for a detailed listing of any uncleared payments or receipts (which are recorded as a total on the bank reconciliation) to be printed and subject to independent review.</i>	When the bank reconciliation is subject to independent review a report should be produced from SCRIBE listing any uncleared receipts and payments. This listing should be subject to review and scrutiny and any unusual or old transactions should be queried.	Medium	This will be included in Cllr Himan's role

M The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council published the Notice for the Period of Exercise of Public Rights	Yes	<i>A website link to the Notice was provided to the Internal Auditor, which gave a link to the Notice however this link does not appear to work on the Council website. This was resolved during the audit visit.</i> <i>It appears that, due to this link not working, visitors to the website would have been unable to view the formal Notice for the period for the Exercise of Public Rights.</i>	The Council MUST ensure that any documents updated to the website in respect of the Annual Return, Rights of Inspection and Audit reports, are available to visitors to the website. A specific check to confirm this should be undertaken after documents have been uploaded to the website.	High	Those putting items on the website have been instructed to double-check

2	The period for the Exercise of Public Rights commenced the day after the Council published the Accounting Statements, the Annual Governance Statement and the Notice as set out in Regulation 15.3 of the Accounts and Audit Regulations 2015.	No	<p><i>It was noted the Announcement Date specified in the Notice for the Period for the Exercise of Public Rights was Monday 26th June 2023, which was the same date as the Commencement Date.</i></p> <p><i>Regulation 15.3 of the Accounts and Audit Regulations 2015 states that "The period for the exercise of public rights is treated as being commenced on the day following the day...". The Notice from provided also states under "Notes" that date (a) the announcement date should be "not less than 1 day before" the commencement date.</i></p>	The Council to note that the Announcement Date MUST be at least one day before the Commencement Date, and that the announcement dated stated for 2022-23 was a technical non-compliance with the Accounts and Audit Regulations.	High	Noted
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○ **(For local councils only)**
Trust funds (including charitable) – The council met its responsibilities as a trustee

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Charity accounts have been subject to Independent Examination or audit as required by legislation.	No	<i>As at the date of the interim internal audit visit the accounts of the Norham Burrow Charity for the year ended 31st March 2023 had not been subject to independent examination. This will be due by the 31st January 2024.</i>	Council to note that it is required to accounts with the CHARITIES Commission by 31st January 2024.	Medium	Noted