



# TOWN COUNCIL

5 June 2023

Dear Councillor

**NOTICE IS HEREBY GIVEN** that a Meeting of the Full Town Council at which your attendance is summoned, will be held at the **Bitton House, Bitton Park Road, Teignmouth, TQ14 9DF** on **Tuesday, 13th June, 2023** at **6.00 pm** to transact the business specified in the following Agenda as set out.

Iain Wedlake  
Town Clerk

Distribution: The Mayor and Members of Teignmouth Town Council as follows:

Councillors J Atkins (Chair), Cox, Phipps, Williams, Lloyd, Miller, Walsh, Chasteau, Jackman, Jackson, Myers and Rudge



**For information – to be taken as read:**

- 1** ***Declarations of Interest** – Members are reminded that they should declare any interests at agenda item 3 in respect of the items to be considered and are also advised that the timescale to alter their stated interests with the District Council’s Monitoring Officer is 28 days.*
- 2** ***Items requiring urgent attention** – to consider those items which, in the opinion of the Committee Chair, should be considered by the meeting as matter of urgency (if any). To be taken at the end of the meeting. Any items not listed on the agenda and decisions made may be open to legal challenge.*
- 3** ***The Freedom of Information Act 2000** deems that all information held by this Council should be freely available to the public unless it falls under one of 23 exemptions.*
- 4** ***The Data Protection Act 2018** precludes this Authority from publishing the names, addresses or other private information of individuals unless written permission is given by the individual for such details to be made public. Therefore, where necessary, personal details have been removed from the papers attached to ensure that information held is available, but individuals are protected.*
- 5** ***Mobile telephones** Councillors and members of the public are requested to ensure that mobile phones are switched to ‘silent’ during the meeting to avoid disruption.*
- 6** ***Recording** this meeting will be recorded.*
- 7** ***Public Participation:** Members of the public will be given an opportunity to address Councillors present at this meeting regarding agenda items, at the discretion of the Chairman. The comments of members of the public and electors of the parish who speak before the start of the meeting will not form part of the Minutes of the meeting.*



**Please note;**

*Under the Openness of Local Government Bodies Regulation 2014, this meeting has been advertised as a public meeting and as such could be filmed or recorded by broadcasters, the media, or members of the public.*

*The public are welcomed at Teignmouth Town Council meetings. Members of the public are invited to ask questions or raise issues relevant to the agenda. 15 minutes is set aside for public participation and individual speakers are restricted to 3 minutes. Public participation is not part of the formal business of the Town Council.*

*Members of the public wishing to speak are to inform the clerk before the meeting.*

**Questions and Statements Public Time**

*In accordance with Standing Order No. 3j, the Mayor will invite members of the public registered to ask questions or make statements*

**Police Report**

*To receive a report from our local Policing team*

**County Councillor Reports (if any)**

*To receive reports from Devon County Councillors representing Teignmouth*

**District Councillor Reports (if any)**

*To receive reports from Teignbridge District Councillors representing Teignmouth*

**Town Councillor Reports (if any)**

*To receive reports from Town Councillors*

**Reports from Outside Bodies (if any)**

*To hear reports from any outside body s including those of which the member is the Town Council nominated representative.*



## **A G E N D A**

### **PART I**

**(Open to the Public)**

#### **TO THE CHAIRMAN AND MEMBERS OF TEIGNMOUTH TOWN COUNCIL**

You are hereby summoned to a meeting of the Town Council to be held on 13<sup>th</sup> June 2023 at 6.00pm in the Council Chambers, Bitton House to transact the business as specified in the agenda below.

#### **Please note:**

Under the Openness of Local Government Bodies Regulation 2014, this meeting has been advertised as a public meeting and as such could be filmed or recorded by broadcasters, the media, or members of the public.

The public are welcomed at Teignmouth Town Council meetings. Members of the public are invited to ask questions or raise issues relevant to the work of the Town Council. 15 minutes is set aside for public participation and individual speakers are restricted to 3 minutes. Public participation is not part of the formal business of the Town Council however, a note will be made of matters raised and recorded within the minutes of the meeting.

Members of the public wishing to speak are to submit questions or statements in writing to the Town Clerk no less than 3 days before the date of the meeting.

#### **I Wedlake Clerk**

Council in Formal Session - Part 1

#### **1. Use of Mobile Phones**

In accordance with Minute 30, mobile phones be limited to personal use only (in case of emergencies) and in which case the Councillor is to leave the room to respond. Councillors must switch their mobile phones to silent during the meeting to avoid disruption.

#### **2. Apologies for Absence**

To receive, note and where requested, approve the reasons for apologies for absence.

#### **3. Declarations of Interest**

To declare any disclosable interests relating to the forthcoming items of business (if any).



4. **Dispensations**

To receive and consider requests for dispensation (if any).

5. **Police report**

Report from Inspector Philp

6. **Minutes** (Pages 7 - 12)

To approve, sign and adopt the minutes of the Council meeting held on 16<sup>th</sup> May 2023.

7. **Mayors report** (Pages 13 - 16)

8. **Clerks report** (Pages 17 - 18)

9. **Recognition of extremely long service as a Town councillor**

The provision of a Memorial bench on the Den with a suitable plaque recognising the many years of service by Councillor S Russell.

10. **Annual Accounting and Governance Return** (Pages 19 - 36)

To resolve to approve the attached AGAR forms

Approve Section 1

Approve section 2

Approve Dates for the exercise of public rights

11. **Enhanced DBS checks**

All new councillors are reminded that Enhanced DBS checks are available through the office. Existing Councillors are reminded that existing Enhanced DBS checks are now due for renewal.

12. **Minutes of Assets and Facilities meeting of 22/05/2023** (Pages 37 - 38)

To receive and approve the minutes and actions from the Assets & Facilities meeting of the 22<sup>nd</sup> of May 2023.



**13. Election to planning committee**

To elect 3 further members to the planning committee to reach its quota of 6 as 3 is insufficient given that the quorum is 3.

Table of current councillor commitments to committee's

Councillor	Assets&Facilities	Finance	Human Resources	Planning	Total
Atkins	X	X			2
Chasteau		X			1
Cox					0
Jackman	X	X		X	3
Jackson		X	X		2
Lloyd	X				1
Miller	X		X		2
Myers			X		1
Phipps	X			X	2
Rudge	X	X			2
Walsh			X	X	2
Williams		X	X		2

**14. Establishment of a working group to review the current TTC strategy and objectives**

To establish a working group comprising the Chair, Deputy Chair, 4 councillors and the clerk. To review and bring back to full council the strategy and objectives. To report before we go into budget setting.

## Teignmouth Town Council

Minutes of a Meeting of  
**Teignmouth Town Council**  
Held at Bitton House, Teignmouth on  
Tuesday, 16th May, 2023 at 6.00 pm

**Present:**

Councillors I Palmer (Chair), J Atkins (Chairman), D Cox, C Williams, P Lloyd, S Miller, S Walsh, L Chasteau, M Jackman, J Jackson, C Myers and V Rudge

**Absent:**

Councillors R Phipps

**In attendance:**

Iain Wedlake  
Debbie Shaw

**Public Participation:**

There was no public participation

*The following minutes will be considered for approval at the next meeting of the Town Council and may be subject to change until that time.*

Part I

**10 USE OF MOBILE PHONES**

**11 APOLOGIES FOR ABSENCE**

An apology for absence was received from Cllr R Phipps. An apology for lateness was also received from Cllr S Walsh who hoped to arrive by 18:45.

**Resolved** that the apologies be noted.

**12 ELECTION OF CHAIR/MAYOR**

**Election of Mayor for 2023-2024**

The retiring Mayor will call for nominations and put them to the vote.

Cllr D Cox left the room at 18:37.

Cllr J Atkins proposed Cllr C Williams; seconded by Cllr M Jackman – carried 7-2 with 2 x against

## Teignmouth Town Council

- A Declaration of Acceptance of Office by the newly elected Mayor  
The Mayor signed the Declaration of Acceptance
- B Presentation of Chain of Office from the retiring Mayor to the newly elected Mayor
- C Presentation Medal to retiring Mayor
- D New Mayor's Acceptance Speech

Cllr D Cox returned to the room at 18:41.

### **13 ADDRESS BY RETIRING MAYOR**

Iain Palmer, the former Mayor, gave a retiring address.

Cllr S Walsh joined the meeting at 18:46.

### **14 ELECTION OF DEPUTY MAYOR FOR 2023-24**

Cllr C Williams

Proposed: Cllr M Jackman, Seconded: Cllr V Roach

### **15 DECLARATION OF ACCEPTANCE OF OFFICE AND PRESENTATION OF MEDALLION TO THE DEPUTY MAYOR**

The Deputy Mayor signed the Declaration of Acceptance.

### **16 DECLARATIONS OF INTEREST**

None were received.

### **17 DISPENSATIONS**

There were no dispensations.

### **18 MINUTES OF THE FULL COUNCIL MEETING HELD ON 18TH APRIL 2023**

Members considered the minutes of the Council meeting held on 18<sup>th</sup> April 2023 and were approved and adopted.

Proposed: Cllr C Williams, Seconded: Cllr D Cox – All in favour x 3 – remainder abstained as not present.

### **19 MINUTES OF EXTRAORDINARY FULL COUNCIL 26TH APRIL 2023**



## Teignmouth Town Council

Members considered the minutes of the Extraordinary Town Council meeting held on 26<sup>th</sup> April 2023 and were approved and adopted.

Proposed: Cllr C Williams, Seconded: Cllr J Atkins – All in favour x 2 – remainder abstained as not present.

### 20 CLERKS REPORT

Agreed the following dates:

State of Administration – Tuesday 23<sup>rd</sup> May 2023

Parish Meeting – Thursday 25<sup>th</sup> May 2023

### 21 SCHEDULE OF MEETINGS 2023-24

Approved the Council's schedule of initial meetings for the municipal year beginning 1 May 2023: -

Full council 18:00 2<sup>nd</sup> Tuesday of each month excluding August (Recess)

Planning 15:30 24<sup>th</sup> May 2023 every three weeks in advisory capacity

Finance 15:30 22<sup>nd</sup> June 2023 - quarterly

Assets & Facilities 15:30 22<sup>nd</sup> May 2023

Parish Meeting 19:30 25<sup>th</sup> May 2023

### 22 ELECTIONS TO COMMITTEES

- i. **Full Council – sovereign body**  
Chair – Cllr J Atkins - All Councilors
- ii. **Planning Committee – standing committee**  
Cllrs R Phipps, S Walsh and M Jackman
- iii. **Finance including budget & grants**  
Cllr C Williams, Cllrs J Atkins, L Chasteau, M Jackman, V Rudge, J Jackson
- iv. **Human Resources Committee – standing committee**  
Cllr C Williams, J Jackson, S Miller, C Myers, S Walsh

## Teignmouth Town Council

- v. **Assets and Facilities Sub-Committee (to include CCTV, public conveniences, Bitton House and campus)**  
Mayor, Cllr J Atkins, Deputy Mayor Cllr C Williams, Cllrs P Lloyd, V Rudge, M Jackman, S Miller. With the Town Clerk and Project and Facilities Manager.
- vi. **Tree Warden**  
Cllr S Miller
- vii. **Christmas Lights Switch-on Task and Finish Group**  
Cllrs C Williams, P Lloyd and V Rudge
- viii. **Fireworks Display Task and Finish Group**  
Joint event with Shaldon – Shaldon to organize fireworks and we will pay half.  
Teignbridge to close car park  
Cllrs S Miller, C Myers, M Jackman and Chasteau
- ix. **Air Quality Task and Finish Group**  
Cllrs P Lloyd and S Walsh, Ms R Piper, Dr M McCarthy and Mr J Lintell

Proposed: Cllr S Miller, Seconded: Cllr P Lloyd - Unanimous

### 23 APPOINTMENTS TO OUTSIDE BODIES

- i. **Harbour Consultative Committee**  
Cllrs R Phipps with Cllr M Jackman as reserve
- ii. **Teign Estuary & Coastal Partnership Steering Group**  
Cllr R Phipps with Cllr S Walsh as reserve
- iii. **Julia Cousins Trust**  
Tim Golder *as trustee*
- iv. **Devon Association of Local Councils**  
Cllr P Lloyd
- v. **Teignbridge Association of Local Councils**  
Cllr P Lloyd
- vi. **Town Centre Management Partnership**  
Cllrs L Chasteau and V Rudge
- vii. **Mary Risdon Charity**  
Mrs Russell, Tim Golder & Damian Pope, *all as trustees*
- viii. **Soup Kitchen Trust**

## Teignmouth Town Council

Cllr Andrew McGregor (TDC)

- ix. **Teign Heritage**  
Cllr R Phipps with Cllr C Myers as reserve
- x. **Teignmouth in Bloom**  
Cllr P Lloyd, Stewart Henchie & Viv Wilson MBE
- xi. **Teignmouth Remembrance Committee**  
Cllr D Cox, P Williams, Brian Hall MBE and Vince Fusco
- xii. **Teignmouth Neighbourhood Plan**  
Cllrs J Atkins and S Walsh, Ms J Orme and Mrs S Russell
- xiii. **Coastal Engagement Group**  
Cllr C Myers
- xiv. **Civil Emergency**  
Chair and Clerk to review requirements with TDC
- xv. **OPCC Advocate Scheme**  
Cllr J Atkins
- xvi. **Anne Marie Morris' Forum**  
Town Clerk
- xvii. **Teignmouth Hospital Stakeholder panel**  
Cllr J Jackson
- xviii. **Teignmouth Chamber of Commerce (Nonmember/trader)**  
Cllr C Williams with reserve Cllr J Atkins

Proposed: Cllr C Myers, Seconded: Cllr L Chasteau – voted en bloc - Unanimous

## 24 **STANDING ORDERS 5J (I-XXI)**

The Council is recommended to defer the actions and reviews required by Standing Orders 5J – i-xxi not covered in this meeting to a future meeting of the Town Council.

Proposed: Cllr S Miller, Seconded: Cllr J Jackson - Unanimous

**Teignmouth Town Council**

*The meeting was closed by the Mayor at 8.25 pm*

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Cllr Joan Atkins  
MAYOR OF TEIGNMOUTH

**Teignmouth Town Council – 13 MARCH 2023**  
**Town Councillor's Report – Councillor Joan Atkins**

**WAVELENGTH's** 6<sup>th</sup> edition either is, or is about to be, published widely – hard copies (300) going to the town's hubs, churches, pubs, etc, and emailed to the town's organisations and community groups, schools, surgeries, etc, plus the online presence on the website and social media. Arrangements for the next edition will have to be made after the election but anyone who wishes to submit copy or news of events, etc, should send them to me in the meantime.

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**The St James' Church Pop Up Café**

Attendance at the church's Pop-Up Cafe is going from strength to strength – particularly among young people – there were around 25 who called in over half term plus 3 adults and at the end of February this had risen to 33 and 8 adults and they weren't just passers-by. There had been a fair showing of people who had dropped in initially, and this is encouraging, and particularly illustrates the need for our young people to congregate somewhere. A list of all the Teignmouth venues offering a safe, warm place is on the website for reference with a **caveat about checking days and times** since there have been some discrepancies and inaccuracies published elsewhere – it will also be repeated in **WAVELENGTH**. Our Lady and St Patrick's RC Church has also come on-stream and details are awaited to add to the list.

It does appear that funding is becoming an issue generally as the supply of food donations seems to be becoming patchy and also the events are developing, in some cases, into spin-off cooking courses (The Alice Cross Centre), etc, for which funding is required. Details of how to apply to the Council in the new financial year have been passed on and the new Grants Policy should be uploaded to the website in the near future.

**The full list for Teignmouth that we know of is:**

**The Alice Cross Centre, Bitton Park Road**, has a Heat Café on **Mondays and Thursdays 1.30– 4pm**, food and hot drinks, free or pay what you can.

**St James Church, Bitton Park Road** – **Tuesday afternoon 2 – 5pm** offering a free drink and a snack to all ages in the Church itself

**Teignmouth Baptist Church, Fore Street** – hot soup and a roll on **Wednesday 12.30 – 2pm**

**Teignmouth Library** – warm, welcoming and here for life, a designated warm site. Free hot drinks, **Wednesday and Friday mornings 10 – 12 noon**. Also, there is a Warm Coat (hat, scarf, gloves) Rack in the foyer where people can donate a warm coats and other clean item(s) that may help someone else out and where those who need one can take one, for free. Check first if you have something to drop off, as they were oversubscribed with donations (which is great).

**Kingsway Meadow Centre Cosy Club**, **Mondays 1 – 3 pm and Thursdays 10 - 12noon** – free drinks and snacks and activities such as jigsaws, board games.

**Our Lady and St Patrick's RC Church** - details awaited of times, days, etc.

If anyone else knows of anywhere else in Teignmouth that would like to be added to this list, please contact Cllr Joan Atkins [joanatkins@teignmouth-devon.gov.uk](mailto:joanatkins@teignmouth-devon.gov.uk) who will arrange it, put it on the Town Council website and social media platforms. Thank you.

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**Residents Parking Zone permit users and changes in who requires permits**

The Residents Parking Permit renewal now requires you to upload proof of address and car ownership and create an account before a virtual permit can be issued OR, apparently, visitors permit books be sent. A warning that renewal is due and how to proceed is sent out in the post a month before. I still have to dice with that system but it is extremely daunting you– can't wait to see if you can get a book of permits without a car, if you live in the RPZ as should be possible.

There is a link in the renewal letter but full information and instructions can also be found here: <https://www.devon.gov.uk/roadsandtransport/parking/parking-permits/> including a telephone number if you get stuck in the process

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### **DRUG USE AND ABUSE**

We have a problem local to St James churchyard plus evidence of hard drug usage discarded in the surrounding streets, the presence of the local drug dealer openly riding about on his deliveries and concerns about the proximity of all this to young people going to and from school. It has been raised with the local Beat Team and Acting Chief Inspector Philp at our continuing monthly meetings (as OPCC Cllr Advocate) since the situation seems to be getting worse rather than better despite some enhanced targeting of on-street drug use and dealing, from patrols over recent weekends. But as ever, reporting, reporting, reporting cannot be stressed strongly enough – with times, dates, locations, etc, as eventually a vital piece of intelligence may be the bit that completes the jigsaw puzzle and allows escalation of police action. If you are worried for your safety in case you are identified then use Crimestoppers. 0800 555 111 which is anonymous.

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### **The State of Dental Service Provision**

You will recall that I was awaiting permission from NHS England to open the contents of the response to my letter of complaint about provision of NHS dentists in Teignmouth and, that having been granted, is now posted on the website for information.

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### **NEIGHBOURHOOD PLAN AND THE LOCAL PLAN**

**We are still awaiting further comments from Teignbridge on our Plan** (already revised once – you recall they called it in to offer informal comments and to decide whether an SEA/HRA assessment was needed in October 2021 and got back to us in February 2022 with comments and reports indicating no SEA/HRA was necessary. We made amendments and then did the Reg. 14 pre-examination consultation Jly/Aug. 2022 and made subsequent adjustments established by the responses. Then, because of the change of government policy on housing TDC called it in again in December 2022 having decided that there was also a need for an SEA/HRA and we await suggested amendments with baited breath. Meantime, we continue to put the Consultation Report together having got the Basic Conditions Report finished. It was hoped that whilst the TDC Draft Local Plan was out for consultation (closing date 13 March) it would expedite return of our plan but, as yet, no indication has been given of an expected date.

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### **REPORT of the Councillor Advocate**

The 2022 Annual Report of Community Speedwatch from the OPCC's Office has been circulated to all councillors and posted on the website in the News section for a limited time. Some interesting stuff – Newton Abbot has achieved grant funding for some vehicle activated speed signs which was a project we were looking into several years back.

As the Town's Councillor Advocate for the Police and Crime Commissioner, Alison Hernandez, I was invited to a **volunteer 'thank you event'** at the end of March near Saltash but have declined due to the distance involved and to avoid any smidge of politicisation – it is not meant to be any such thing, just a genuine thank you to all sorts of volunteers, also in the company of the new Chief Constable, Will Kerr, OBE, KPM. Not only an excellent chance to meet him but a chance to showcase some of the hard work of the office and to reflect on the support given by volunteers in their personal time which contributes to that work. "Too often, working at such a fast pace, we do not stop to reflect on what we achieve and so this will provide a great opportunity to do that. We should all be very proud that in Devon and Cornwall we are living in one of the safest places in the country. This is thanks not only to our police officers and staff but also to those who volunteer for my office," said Alison.

A **new Assistant Chief Constable** has just been appointed: Dave Thorne who spent 23 years at D&C before being appointed Assistant Chief Constable in South Wales Police in 2020. He will be responsible for Crime, Justice and Vulnerability and is passionate about tackling and reducing crime and working with partners and the public to deliver better outcomes for victims and communities. There is a longer article on the Devon and Cornwall Police website: <https://www.devon-cornwall.police.uk/news/newsarticle/fc9c71f8-37bc-ed11-9d53-6045bdd24049>

I also still **meet with Acting Chief Inspector Philp** on a monthly basis – he should be returning back to our Sector in the not too distant future. He is pleased to note that with increased numbers of boots on the ground our Teams across the whole sector are nearly up to strength and Teignmouth is well-provisioned with PCSOs even though there is a recruitment drive for new ones, that should hopefully fill gaps in Torbay and Dartmouth and overall, response times have improved.

Regular seminars planned for OPCC councillor advocates for the coming year will cover drugs, road safety, violence and anti-social behaviour.

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### **Report from the Teignmouth Chamber of Commerce meeting 15 Feb. 2023**

As the TTC Liaison Cllr, I was asked to update on the ASB and policing issues and was able to inform the group that the new Beat Sgt is now in post – Rob Harvey (not to be confused with ex-PC Rob Harvey who covered Teignmouth Rural area and retired in the recent past). We now also have a permanent Neighbourhood Beat Manager in post, PC Robbie Mangham, who I'm sure will be out and about in due course.

Noted that we would try to get another meeting of the previous members of a group looking at Anti-Social Behaviour in the town and how best to report and address the issues. – this included TDC ASB Officer, Gary Wilson and representatives from the school.

Concern was expressed that there are considerable numbers of empty shops in the town now with another 13+ on the market and how this might be addressed.

TCoC is working with the Air Show promoters to see how use of the town itself could be promoted since, by dint of where the main action of the air show takes place (sea front) the town was quite empty last time as well as most of the town car parks being closed for the safety exclusion zone. The Air Show team have already met with the Teignbridge Safety Group for the first discussions. They await the allocation of the aircraft to be announced in March to go forward with publicity. Dates for the Family Fun Weekend to raise funds for the Air Show and the Air Show event itself were noted and the Chairman and Mayor, Iain Palmer, made some very helpful suggestions about provision of more programmes at the school car park and with bucket collectors, etc There is a disabled access route up to the seafront for drop off of those with mobility and other difficulties.

A meeting has been arranged with TDC PH: Cllr Alistair Dewhirst and officers plus Highways, on location of Trade Waste Bins and arrangements for storage in early March.

Other events were noted – Coronation in particular – event programme is underway, other summer events and seafront entertainment - to be spread around the town, if possible, when booked by the Town Council.

Membership of TCoC needs to be checked, updated and a recruitment drive for new/returning business people as they would be stronger together and information would be more widely circulated.

There were Committee vacancies which needed nominations.

Net meeting 12 April 2023.

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## **Clerks report June 2023**

### Donated Defibrillator

We have been donated and installed a free defibrillator from Jay's Aim which has been installed by the parking meter in the main car park.

SLCC Training received on 30<sup>th</sup> May.

Recognising Psychopathic and Narcissistic behaviour

I would like to set a date for the remainder of the "state of the administration" briefing.

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## **Teignmouth Town Council**

*Internal Audit Report: Final update 2022-23*

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*Stuart J Pollard*

*Auditing Solutions Ltd*

## Background

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2022-23 financial year, during our two interim reviews, which took place both remotely at our offices and during our onsite visits on 25<sup>th</sup> October 2022 and 22<sup>nd</sup> February 2023, together with our final remote review undertaken on 29<sup>th</sup> April 2023. We thank the Clerk and his staff in assisting the process, providing all requested documentation to facilitate the conduct of this year's review in either hard copy or electronic format.

## Internal Audit Approach

In conducting our review, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover, as applied to all clients, is designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'IA Certificate' in the Council's AGAR, which requires independent assurance over a selection of internal control objectives.

We have also reviewed the position on implementation of previous report recommendations and are pleased to acknowledge the progress being made to address them, although certain areas still remain to be fully and finally addressed. As previously, we ask that the report be presented to members with responses / detail of action taken to the recommendations duly advised to us in due course and in advance of our next review visit.

## Overall Conclusion

We are pleased to note the action being taken to steadily improve controls as detailed in the following report and will continue to monitor progress at future review visits.

Based on the improved position and controls implemented in 2022-23, compared with the previous year, we have duly signed of the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

We take this opportunity to remind the Clerk of the requirements of the disclosure requirements of the Accounts and Audit Regulations 2015, as also set out in the preface to the AGAR in relation to the documentation that should be displayed on the Council's website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

# Detailed Report

## Maintenance of Accounting Records & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbooks and financial ledgers maintained in-house by the Locum Responsible Financial Officer (RFO). The Council uses the Rialtas Omega accounting software to maintain its financial records with three bank accounts in use at Barclays, the Current and Business Savings Accounts being combined in a single Omega cash book, whilst a further account is operated in a separate cashbook, although only a minimal amount of interest £0.03 has occurred on this account during the year.

We have noted previously that, following our previous recommendation, a significant balance (£0.5 million) was transferred to a CCLA Deposit Fund with transactions duly recorded in a further Omega cashbook.

We note the actions being taken to move the Council's main banking arrangements to the Unity Bank, which it is intended will become functional from 1<sup>st</sup> April 2023.

To assess the adequacy, accuracy and appropriateness of transactions in 2022-23, we have:

- Ensured the accurate carry forward of the prior year closing balances, as reported in that year's AGAR, as opening balances in the accounting software for 2022-23;
- Ensured that an appropriate coding structure remains in place to facilitate reporting of budgetary performance throughout the year;
- Ensured that the Omega ledgers remain in balance at the financial year-end;
- Verified the combined Current and Business Savings Account transactions in the cashbook for April and September 2022, plus January and March 2023 by reference to supporting bank statements, also verifying detail of inter-account transfers between the two accounts for those months;
- Noted that interest received monthly on the CCLA account is automatically paid into the Barclays account leaving the deposited balance in the cashbook unaltered throughout the year: we have confirmed detail of the interest earned in 2022-23 to the CCLA supporting statements;
- Verified the accuracy of bank reconciliations on all accounts at 30<sup>th</sup> April and September 2022, plus 31<sup>st</sup> January and March 2023; and
- Ensured the accurate recording of the combined account balances in the year's AGAR at Section 2, Box 8.

### *Conclusions and recommendations*

*We are pleased to note that bank reconciliations are prepared routinely at each month-end, although they have not, contrary to the requirements of the adopted Financial Regulations (FRs - Para 2.2 refers), been subjected to routine scrutiny and sign-off by a non-signatory councillor during the year: neither have the bank statements been signed-off, as is also required by the adopted FRs. We understand that appropriate action will be taken in 2023-24 once the Unity Bank account(s) is / are in use and will review the process as part of our 2023-24 first interim review. We do, however, suggest that once in operation, either hard or scanned and electronically saved copies of the signed documents are retained for audit inspection.*

*In examining the bank reconciliations at our first review visit for the year, we noted two recorded “adjustments to the reconciliation” of £0.02 and £0.80. Given the low value of these “balancing” transactions, we suggested that they be cleared with appropriate adjusting entries in the cashbook: we note that the suggested adjustments still remain to be actioned at the financial year-end and urge that they be cleared as soon as possible.*

*In examining the March 2023 cashbooks and bank statements we noted that 11 transactions appearing on the March bank statements were actually recorded in the February cashbook as processed on 1<sup>st</sup> March 2023. Care should be taken to ensure that all transactions are recorded in the cashbook in the right month and on the appropriate date: online payments, etc should be recorded in the appropriate month’s cashbook and on the date the transaction is actually recorded on the bank statement.*

- R1. In accordance with the requirements of the adopted Financial Regulations (Para 2,2 refers), bank reconciliations should be subjected to at least quarterly scrutiny and sign-off by a non-cheque signing councillor.*
- R2. Similarly, the supporting bank statements should be signed-off / initialled, together with the cashbooks’ final pages as evidence of completion of the review and agreement of the statements and closing cashbook balance to that on the reconciliation.*
- R3. The two “balancing” entries in the reconciliation still apparent on the reconciliation at 31<sup>st</sup> January 2023 should be cleared appropriately prior to the financial year-end closedown of the accounts.*
- R4. Online payments should be recorded in the cashbook in the appropriate month and on the date the transaction appears on the bank statements.*

## **Review of Corporate Governance**

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain, given that we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation. We also aim to ensure that appropriate policies, procedures and protocols are in place to prevent and provide a reasonable assurance of the detection of any fraudulent or corrupt activity.

We have continued our review of the Council’s minutes examining those for 2022-23 and to date in 2023-24, as posted on the Council’s website, to establish whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council’s future financial stability and are pleased to record that no such concerns appear to exist currently.

We are pleased to note that the Council’s SOs and FRs have been reviewed and re-adopted in February 2023, the latter with a 10% uplift in financial values also taking account of the recent clarification on the value for tender action in relation to the Public Contracts Regulations which now stipulates the need to publicise contracts in excess of £30,000 (including VAT).

We note that the external auditors completed their review of the 2021-22 AGAR signing it off with no significant adverse comments reported affecting certification of the 2022-23 AGAR Governance Statement. We are also pleased to note that the Notice of Public Rights to examine the Council’s 2022-23 financial records was appropriately published for the legally required 30 working days.

### ***Conclusions and recommendation***

***We are pleased to record that no residual issues of concern arise in this review area following review and re-adoption of both SOs and FRs in February 2023. We shall continue to monitor the Council's approach to governance issues at future reviews, also reviewing future meeting minutes.***

***R5. The Council's Standing Orders and Financial Regulations should, as a minimum and in line with best practice, be subjected to review every other year to ensure that remain appropriate to the Council's requirements any changes in legislation. Appropriate action has been taken to review, update and re-adopt both documents.***

## **Review of Expenditure**

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and / or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

At our first visit for the year, we reviewed the procedures in place for the approval of payments and their release with the RFO and are pleased to record that we consider them generally appropriate for purpose with a schedule of monthly payments for release generated through the Omega cashbook suite of programmes. This, together with scanned copies of the purchase invoices are then issued by email to a reviewing councillor who acknowledges and approves their payment by email. However, we consider that a slightly more formalised approach should be taken with either a hard or electronic copy of the payment schedule produced and signed by two councillors ideally with a statement confirming review and agreement of the invoices listed on the schedule as due and approved for payment.

In order to confirm the effectiveness of the control and governance arrangements over payments, we have selected a sample of payments processed for the financial year. As in prior years, our test sample includes all individual payments in excess of £2,500 plus a more random sample of every 40<sup>th</sup> payment listed in the cashbook in the year to the above date. The test sample includes 75 individual payments and totals £290,515 equating to 60% by value of non-pay related expenditure in the financial year with all the above criteria duly met.

### ***Conclusions and recommendation***

***Whilst we have no significant concerns with the controls in place over the approval and release of funds. we suggested in our first report for the year that improved evidencing of the process should be implemented as indicated above with signed (by members) hard or electronic copy documentation retained on file confirming members scrutiny and approval of invoices for release. We also understand that improved recording of members' review will be implemented***

*following the move to Unity Bank with two members having to go “on-line” to physically release the payments. We will check on progress in this respect at our first review for 2023-24.*

*R6. The evidencing of purchase invoice scrutiny and approval for payment should be improved, ideally with the Omega generated schedule of payments for release annotated with an appropriately worded and signed / dated certificate confirming satisfactory scrutiny and agreement of individual invoices to the schedule and their approval for release: the certified copy should be retained in hard copy format for audit scrutiny.*

## **Assessment and Management of Risk**

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We noted in our final report for 2021-22 that the Council reviewed and re-adopted the formal risk register at its meeting in January 2022 and considered the document appropriate for the Council’s requirements. We are pleased to note that the risk register has been reviewed and re-adopted at the full Council meeting held in March 2023. We have reviewed the resultant document and consider that it remains appropriate for the Council’s present requirements.

We have examined the Council’s 2022-23 insurance policy schedule, noting that Employer’s and Public Liability cover in place at £10 million and £15 million respectively, together with Fidelity Guarantee (FG) cover at £500,000 and Business Interruption – Loss of Revenue at £225,000, all of which we consider appropriate for the Council’s present requirements.

### **Conclusions and recommendation**

*We are pleased to report that no residual issues arise in this area re risk register having been reviewed and re-adopted prior to the financial year-end.*

*R7. The Council should undertake a review and formally re-adopt the financial risk register / assessment prior to 31<sup>st</sup> March 2023. The risk register was reviewed and re-adopted at the Council meeting on 14<sup>th</sup> March 2023.*

## **Precept Determination and Budgetary Control**

We aim in this area to ensure that the Council has sound procedures in place for determining its annual budgetary and precept requirements, together with appropriate monitoring procedures to highlight any potential overspending or other significant variance as soon as it may become apparent.

We are pleased to note that the budget and precept for 2023-24 were formally approved, adopted and minuted as such at the December 2022 full Council meeting, the latter being set at £870,803.

We are also pleased to note that members continue to be provided with periodic financial performance reports during the year based on the Omega accounting software and have reviewed the position as at 31<sup>st</sup> March 2023 with no significant or unexplained / un-anticipated variances existing. At the financial year-end, income stood at 102% of the year’s approved budget whilst expenditure stood at 90%.



## **Conclusions**

*We are pleased to record that no issues arise in this area this year warranting formal comment or recommendation.*

## **Review of Income**

The Council receives income primarily by way of the annual precept, together with office rentals & room hire fees at Bitton House, toilet income collected on behalf of the Council and paid over as a standard contract sum each month, CIL moneys, grants, donations and VAT reclaims.

We have examined the Rialtas records controlling the hire of rooms at Bitton House in July 2022 by reference to the booking software ensuring that appropriately priced invoices have been raised and that they have been settled in a timely manner with no issues arising in that respect.

We have again examined the status of unpaid debts as at 31<sup>st</sup> March 2023 by reference to the “Sales Ledger – Unpaid invoices by date” report noting that a number of uncleared debts dating back as far as January 2021 still remain on the accounts: the report also reflects a number of “unmatched receipts”. We have provided the Town Clerk with a copy of the report and understand that the RFO is aware of the position and is in the process of pursuing the long-standing debts and unmatched receipts. Consequently, no significant issues arise in this area, although we remind officers that, in future, a more routine and rigorous approach should be taken to the pursuance of long-standing debts, we shall re-examine the position at our first interim review for 2023-24 and hope to see a significant improvement in the position as it stands currently.

### **Conclusions and recommendation**

*As above, we consider a system of regular and routine follow up of all outstanding debts should be implemented. We will recheck progress in pursuing the above mentioned (and attached) outstanding debts at our 2023-24 first interim review and trust that positive progress will have been made to recover all long overdue amounts.*

*R8. Urgent action should be taken to actively pursue all longstanding debts with a routine system for their follow-up being implemented going forward. The existing “unmatched” receipts should be examined with appropriate corrective action take to clear them from the Sales Ledger unpaid invoices schedule.*

## **Petty Cash Account**

*The Council does not operate a petty cash account.*

## **Review of Staff Salaries**

In examining the Council’s payroll function, we aim to confirm that staff salaries are paid in line with the Council approved pay rates and that extant legislation is being appropriately observed as regards adherence to the requirements of HMRC legislation in relation to the deduction and payment over of income tax and NI contributions.

We have been provided with detail of the staff in post, together with their spinal point on the National NJC scale and contracted basic weekly working hours. At our first visit for the year, we

checked to ensure that all staff monthly gross salaries, as paid in October 2022, corresponded to the Council agreed salary rates for each with no issues arising. We also ensured that the tax, NI and pension contributions had been deducted at the appropriate rates.

The nationally agreed pay award for 2022-23 was implemented with the November 2022 salaries including arrears due from 1<sup>st</sup> April 2022. We have, consequently, checked the December 2022 payroll ensuring that the pay award has been accurately applied (due to the incidence of monthly overtime for a number of employees we have been unable to readily verify the gross salaries paid in November 2022 to certain staff).

The Council continues to use the services of Teignbridge District Council (TDC) to prepare the monthly payroll and physically pay staff their salaries, together with payments to HMRC and the Pension Fund Administrators, recharging the Council each month with the total gross cost to the Council with a standing order of £11,000 and the balance invoiced separately by TDC. TDC have again provided us with detail of each staff member's Tax Code to facilitate our verification of the tax deductions applied in the October 2022 payroll.

We note that the Clerk is considering use of an alternative payroll provider following a number of recent difficulties and have made one or two suggestions for possible suppliers.

### ***Conclusions and recommendation***

***As previously, we still consider that, as the employer of the staff, the Council should be provided routinely with copies of payslips and all other relevant documentation supporting the payments made to staff, HMRC and the Pension Fund Administrators, as without that documentation, the Council cannot effectively or accurately verify the amounts paid to TDC each month.***

*R9. As the employer of staff and in order that the Council may effectively verify the charges made by TDC for staff pay, tax, NI and pension contributions, appropriate supporting documentation should be provided routinely to the Town Council.*

## **Fixed Asset Registers and Inventories**

The Practitioner's Guide requires councils to maintain a formal register of their assets with the nominal (i.e., purchase costs net of VAT) reported in the year's AGAR. This value should only be amended year-on-year to reflect the purchase cost of any new acquisitions or, again at nominal value, the reduction in value following disposal of any assets.

We noted last year that the Council had purchased the RBS asset management software, which was duly implemented with the asset cost price now automatically fed into the Omega AGAR detail, which value is entered on the year's AGAR at Section 2, Box 9.

We also note that the register records detail of a plethora of low value purchases during the year, many with a value of less than £50. Whilst the maintenance of an inventory for such items is commendable, normal practice is for councils to determine a formal value below which new acquisitions are regarded as inventory items rather than "fixed assets" with those recorded separately and omitted from the AGAR asset value.

### ***Conclusions and recommendation***

***As indicated above, consideration should be given to determining a formal value, of say £500, at which assets are recorded in the asset register and the AGAR at Section 2 Box 9. Items valued below that should, ideally, be recorded in a separate inventory record.***

*R10. Consideration should be given to establishing a formal value above which new and existing acquisitions are regarded as “fixed assets”, with those below that value recorded in a separate “inventory” register.*

## **Investments and Loans**

We noted last year that an updated Investment Strategy document had been prepared and adopted: we considered the resultant document appropriate for the Council’s ongoing requirements.

The Council has no loans in place either repayable by itself or to it from external bodies: consequently, zero values will again be recorded in the relevant boxes of Section 2 of the year’s AGAR.

### ***Conclusions***

***We are pleased to record that no issues arise in this area currently.***

## **Statement of Accounts and AGAR**

The AGAR now serves as the Council’s statutory Accounts subject to external audit review and certification. The Omega accounting system in use automatically generates a Balance Sheet, Income and Expenditure Account and detail for inclusion at Section 2 of the year’s AGAR. We have, consequently verified the detail to be disclosed in Section 2 of the AGAR for the year.

### ***Conclusions and recommendation***

***Consequent on the conclusion of our programme of work for the year, we have duly “signed off” the IA Certificate in the year’s AGAR, assigning positive assurances in each relevant area.***

***We take this opportunity to remind the Clerk of the need to ensure that all required disclosures, as set out in the preface to the year’s AGAR, are posted on the Council’s website, including the Notice of Public Rights to examine the Council’s financial records, also ensuring that the timing requirements are also observed appropriately.***

Rec. No	Recommendation	Response
<b>Review of Accounting Arrangements and Bank Reconciliations</b>		
R1	In accordance with the requirements of the adopted Financial Regulations (Para 2,2 refers), bank reconciliations should be subjected to at least quarterly scrutiny and sign-off by a non-cheque signing councillor.	
R2	Similarly, the supporting bank statements should be signed-off / initialled, together with the cashbooks' final pages as evidence of completion of the review and agreement of the statements and closing cashbook balance to that on the reconciliation.	
R3	The two "balancing" entries in the reconciliation still apparent on the reconciliation at 31 <sup>st</sup> January 2023 should be cleared appropriately prior to the financial year-end closedown of the accounts.	
R4	Online payments should be recorded in the cashbook in the appropriate month and on the date the transaction appears on the bank statements.	
<b>Review of Corporate Governance</b>		
R5	The Council's Standing Orders and Financial Regulations should, as a minimum and in line with best practice, be subjected to review every other year to ensure that remain appropriate to the Council's requirements any changes in legislation.	<i>Appropriate action has been taken to review, update and re-adopt both documents.</i>
<b>Review of Expenditure</b>		
R6	The evidencing of purchase invoice scrutiny and approval for payment should be improved, ideally with the Omega generated schedule of payments for release annotated with an appropriately worded and signed / dated certificate confirming satisfactory scrutiny and agreement of individual invoices to the schedule and their approval for release: the certified copy should be retained in hard copy format for audit scrutiny.	
<b>Assessment and Management of Risk</b>		
R7	The Council should undertake a review and formally re-adopt the financial risk register / assessment prior to 31 <sup>st</sup> March 2023.	<i>The risk register was reviewed and re-adopted at the Council meeting on 14<sup>th</sup> March 2023.</i>
<b>Review of Income</b>		
R8	Urgent action should be taken to actively pursue all longstanding debts with a routine system for their follow-up being implemented going forward. The existing "unmatched" receipts should be examined with appropriate corrective action take to clear them from the Sales Ledger unpaid invoices schedule.	

Rec. No	Recommendation	Response
<b>Review of Staff Salaries</b>		
R9	As the employer of staff and in order that the Council may effectively verify the charges made by TDC for staff pay, tax, NI and pension contributions, appropriate supporting documentation should be provided routinely to the Town Council.	
<b>Fixed Asset Registers and Inventories</b>		
R10	Consideration should be given to establishing a formal value above which new and existing acquisitions are regarded as “fixed assets”, with those below that value recorded in a separate “inventory” register.	

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# 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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2023</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2022/23

## Teignmouth Town Council

www.teignmouth-devon.gov.uk

**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).	✓		
<b>O. (For local councils only)</b> 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).

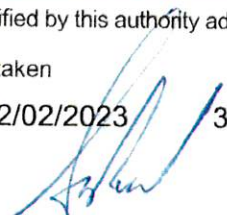
Date(s) internal audit undertaken

25/10/2022      22/02/2023      30/04/2023

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date

30/04/2023

**\*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:

Teignmouth 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' means that this authority:
	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
			✓

**\*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:

and recorded as minute reference:

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

Chairman

Clerk



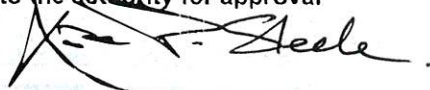
## Section 2 – Accounting Statements 2022/23 for

### Teignmouth Town Council

	Year ending		Notes and guidance	
	31 March 2022 £	31 March 2023 £		
1. Balances brought forward	825,260	1,216,504	<i>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.</i>	
2. (+) Precept or Rates and Levies	750,369	791,639	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>	
3. (+) Total other receipts	172,192	175,080	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>	
4. (-) Staff costs	187,397	220,250	<i>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.</i>	
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>	
6. (-) All other payments	343,920	416,165	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>	
7. (=) Balances carried forward	1,216,504	1,546,808	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>	
8. Total value of cash and short term investments	1,175,857	1,545,848	<i>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.</i>	
9. Total fixed assets plus long term investments and assets	1,655,921	1,661,094	<i>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.</i>	
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>	
<b>For Local Councils Only</b>	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

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



Date

18/04/2023

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

as recorded in minute reference:

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



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

In respect of Teignmouth 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

External Auditor Signature

Date

## TEIGNMOUTH TOWN COUNCIL

Minutes of a Meeting of the  
**Assets and Facilities Sub-Committee**  
held at **Mayors Parlour, Bitton House, Bitton Park Road, Teignmouth, TQ14 9DF** on  
**Monday, 22nd May, 2023 at 3.30 pm**

**Present:**

Councillors R Phipps (Deputy Chair), P Lloyd and V Rudge

**Absent:**

M Jackman, S Miller and C Williams

**Officers In attendance:**

**63 APOLOGIES FOR ABSENCE**

An apology for absence was received from Councillor M Jackman

**Resolved** that the apology be noted.

No other apologies were received.

**64 ELECTION OF CHAIR**

Cllr R Phipps proposed Cllr J Atkins as Chair for this committee. Seconded by Cllr P Lloyd.  
Carried 4-0

**65 ELECTION OF DEPUTY CHAIR**

Cllr P Lloyd proposed Cllr R Phipps as Deputy Chair for this committee. Seconded by Cllr J Atkins.  
Carried 4-0

**66 MINUTES OF PREVIOUS MEETING**

The two Cllrs that were present at the last Committee meeting, Cllrs J Atkins & R Phipps considered the minutes of the Assets & Facilities Sub-Committee meeting held on Monday 20<sup>th</sup> March 2023

**Resolved** that the minutes of the Assets & Facilities Sub-Committee meetings held on Monday 20<sup>th</sup> March 2023 be approved and signed as a correct and accurate record of the meeting.

Carried 2-0 (this is due to the change of Council at the recent elections)

**67 ACTION POINT UPDATE**

Update on outstanding action points:

- Cllr Atkins to approach the OPCC in pursuit of a grant

Update: Cllr Atkins reported that she is still pursuing any community funding available through the OPCC and is currently awaiting a response – Ongoing

- P&FM to approach the Gardening Club to discuss Bitton Park planting & maintenance

Update: P&FM reported that he has agreed with the Friends of the Orangery that they will manage a couple of the flower beds in Bitton Park. He is still pursuing the chair of the Gardening Club regarding the other beds – Ongoing

## **68 REPLACEMENT CCTV CONTROL ROOM**

The P&FM and the Town Clerk gave an update on the progress of the replacement CCTV control room within Bitton House.

Discussions were had surrounding the reporting of any crimes identified in the town. Cllrs were advised that ALL instances of crime should be reported online using the Devon & Cornwall 'Report a Crime' service (<https://www.devon-cornwall.police.uk/ro/report/ocr/af/how-to-report-a-crime/>)

## **69 RECAP ON ANY NEW ACTION POINTS**

There were no new actions raised at this Committee meeting

## **70 DATE OF NEXT MEETINGS**

The date of the next meeting was agreed to be held on Monday 17<sup>th</sup> July 2023 at 15:30 at Bitton House

The meeting was closed by the Chairman at 4.40 pm

.....  
Joan Atkins (Chair)