

03/24/25

DATE	PAYEE	DESCRIPTION	AMOUNT
July			
1	Lombard	Vehicle leasing x 2 BV71 ZJZ/BC21 NLU - Contract Hire	£980.49
	NFDC	NNDR (3 of 10) Offices and Premises	£499.00
	NFDC	NNDR (3 of 10) Sports ground and premises	£419.00
2	Petty Cash	Refill of petty cash tin	£250.00
3	Coastal Asphalts Ltd	Levelling of Ashley Parade for regeneration project, as per quoted	£12,964.20
5	Vodafone	Mobile Phone monthly charges	£512.30
8	Krystal Hosting Ltd	Annual Domain renewals	£52.76
	TPS	Workmen parked at Nisa longer than expected parking charge	£40.00
9	Frndsof IndianSldrsMem	Grant to contribute to Indian Memorial event	£500.00
11	GOV.UK	Land registry site on Robins Nest, Fernhill Lane	£3.00
12	Abbas Cabins Ltd	Toilet hire for Lions Event at the Recreation Ground, as agreed	£660.00
	AquaCare	Monthly Water Hygiene Checks at Ashley Sports Ground, Fawcetts Field and Fernhill sports ground	£672.62
	Barrie King Building Ltd	General works site wide	£1,050.00
	Bravo benefits	Monthly payment of childcare voucher, deducted from staff	£260.50
	C'Church Gdn Mach	Parts & Labour for Kubota Mower repairs	£330.00
	Concentrate Limited	Annual Go New Milton SSL certificate and website hosting payment	£252.00
	Eden Springs	Quarterly water dispenser sanitation & rental	£137.77
	Fireguard Services Ltd	Service & resealing 3 fire extinguishers	£44.04
	Geoff Kilbey P&C Ltd	Peugeot Boxer handbrake repairs	£66.00
	Go Displays	3 Panel event display board	£139.20
	HCC (Hants LGPS)	Pension contributions - June 2024	£11,167.42
	HMRC Cumbernauld	Tax and NIC - June 2024	£10,106.42
	Ivel Aquatics Ltd	Ballard Lake works, EA Permit, Health Check & Fyke Net Element, Section 106	£6,179.50
	Jewson	Joist for Longmeadow Footbridge	£20.51
	Kefflen Plant Hire Ltd	Hire of tractor loader & trailer for clearance vegetation at Ballard Water Meadow	£150.00
	Lapwing	Various town hall supplies & 2 Hi Viz shirts	£173.91
	Lush Signs	2x Bench Plaques	£138.00
	Martin Pillely	Exhaust Clamps for Floral Troughs	£100.51
	New Forest Stationers	Supplies for town hall usage	£145.51
	New Milton Lions Club	Grant in support for their annual May Fayre	£500.00
	NFDC	New Staff member entry card	£5.00
	NM Advertiser	Meadow day advert	£292.80
	NMSB	Clear arisings at Ballard Water Meadow, compost & soil	£201.39
	Npower	Electricity bill for various locations	£720.17
	Rejuvenate	IT Support & Services, Microsoft 365 services	£1,188.53
	S Miller Consultancy	Youth conference	£89.00
	Screwfix	Various supplies for Ashley Facility	£526.36
	Societe Generale	Kubota monthly contract hire	£303.40
	Source for Business	Fawcetts Field water bill	£229.05
	Stannah	Replacing batteries for emergency functions at New Milton Rugby Pavilion, 50% recharge NMRC	£421.70
	TAG	Prep work for Ashley car park resurfacing, CAPEX	£540.00
	Tom Morrissey	General works site wide throughout June & July	£1,600.00
	Travis Perkins	Various supplies for Ashley Parade & Lock for Upper Ashley Allotments	£139.98
	UNISON	Subs taken from staff member	£14.00
	Viking	Town hall paper supplies	£108.08
	Vita Health Group	Annual provision of employee assistance	£963.00
	Waste Mgt Facilities	Ashley Sports Ground - mixed municipal waste	£141.86
14	Worldpay	Payment for Covid Support Terminal	£11.94
19	Worldpay	Payment for Office handheld card terminal	£73.86
		Carried forward	£56,084.78

03/24/25

		Brought forward	£56,084.78
22	Northfield Nursery	Supply of plants & planters for summer floral displays & Ashley Parade project, as budgeted	£16,066.20
26	All Clear Pest Control	Regular placing & monitoring of baits for rodent control	£65.00
	Ampfield Traffic	Deployment of SLR. 11.06.24 - Old Milton Road South West, Stem Lane South, Bashley Village Stores North, 25.06.24 - Old Milton Road North East, Stem Lane North & Bashley Redcliffe GC South	£300.00
	C.E.F	300mm x 4.8mm Cable ties x1000, for open spaces	£37.00
	Christchurch Garden Machinery	Various Machinery maintenance & 2 Cordless Strimmer Shells (without batteries) at £785.74	£1,005.49
	GD Print	Indian Memorial programme booklet x180	£94.00
	GK Plant & Commercial	BC21NLU, Vehicle towage, fuel tank draining & refuelling. 4 hrs labour at £220, Parts at £82.14	£362.57
	Greenlock Electrical	Supply of cherry picker & installation of hanging baskets, Recreation ground & open spaces high level checks. Service of Aircon at Ashley Youth Club (3x yearly requirement)	£1,296.00
	Juice	Posters for Ashley Youth Hub opening & amends x2	£114.00
	Martin Pilley Services	New bulb & labour charges for BC21NLU	£33.60
	Meridian Property Services	Allotment strimming at Lymington road & dismantling of polytunnel and shed at Upper Ashley	£370.00
	NFDC	6-Monthly contribution towards line rental costs in relation to CCTV, 01.04.24 to 30.09.24	£2,564.00
	NM Advertiser	Advertisement for Dementia open sessions	£43.20
	NMRC	Electricity charges for readings taken on 3rd May & 11th July at new Ashley facility	£280.94
	NMSB	General waste site wide	£296.08
	Northfield Nursery	Additional plants for Ashley Parade regeneration project, as budgeted.	£1,800.00
	Pauline Jones Florist	Marigold wreath for Indian Memorial	£57.00
	Rejuvenate	Line rental charges for June	£173.92
	RMB Hydroseeding	Fawcetts Wessex pitch Hydroseeding for end of season maintenance	£3,312.00
	Staff/Members	Salaries and expenses July 2024	£33,056.72
	Screwfix	Fire exit signs for NM Outdoor bowls, Hi-Vis waistcoats, paper roll & hose fittings/clips for open spaces	£139.29
	Sharp	Photocopier rental charges & copying charges - 3 Months	£576.12
	Total Energies	Gas payments for Fawcetts Field & Ashley Pavilion changing rooms from 30/11/23 to 30/06/24	£3,619.54
	Turfleet Hire	End of season renovations at Fawcetts & Ashley, John Deere tractor & front loader monthly hire	£2,304.00
	Vita	Density drill test on swing at Long Meadow, required as part of safety checks to the swings structure, safety requirement for ongoing use.	£690.00
28	Citation	Health and safety support - monthly fee	£310.98
31	Lombard	Vehicle leasing x 3 BW21 NYH/ DX67 UYD/ DY20 HTT - Contract Hire	£967.63
		Total	£126,020.06

SUMMARY

Appendix 2

MONTHLY MANAGEMENT ACCOUNTS - JULY 2024

	Actual July £	Budget July £	Var £	Var %	Actual YTD £	Budget YTD £	Var £	Var %	Annual Budget £	Amount Left £	Left %
AMENITIES	85871	107758	-21887	-20%	311341	292018	19323	7%	736010	424669	58%
F&GP	23859	36988	-13129	-35%	147351	181959	-34608	-19%	622919	475568	76%
TOTAL	109730	144746	-35016	-24%	458692	473977	-15285	-3%	1358929	900237	66%

AMENITIES

MONTHLY MANAGEMENT ACCOUNTS - JULY 2024

	Actual July £	Budget July £	Var £	Var %	Actual YTD £	Budget YTD £	Var £	Var %	Annual Budget £	Amount Left £	Left %
Amenities - General											
<i>Expenditure:</i>											
Wages & Salaries	18783	20549	-1766	-9%	77334	82186	-4852	-6%	246584	169250	69%
Ers NI	1860	2055	-195	-9%	7702	8219	-517	-6%	24658	16956	69%
Ers Pension	4020	4397	-377	-9%	16485	17588	-1103	-6%	52769	36284	69%
Skip Hire	450	625	-175	-28%	1125	2500	-1375	-55%	7500	6375	85%
Tree Work	1019	3333	-2314	-69%	7833	13332	-5499	-41%	40000	32167	80%
Tree Planting	0	458	-458	0%	0	1833	-1833	-100%	5500	5500	100%
Signs	0	367	-367	-100%	0	1467	-1467	-100%	4400	4400	100%
Vehicle Maintenance	1259	1667	-408	-24%	5682	6666	-984	-15%	20000	14318	72%
Fuel & Oil	43	1192	-1149	-96%	4079	4766	-687	-14%	14300	10221	71%
Contract Hire van	2656	2500	156	6%	12153	9999	2154	22%	30000	17847	59%
Safety Equip/Covid signs	664	833	-169	-20%	2793	3333	-540	-16%	10000	7207	72%
Hand Tools	0	62	-62	-100%	0	250	-250	-100%	750	750	100%
Dog Fouling	0	150	-150	-100%	921	600	321	54%	1800	879	49%
Environmental Schemes	0	292	-292	-100%	0	1167	-1167	-100%	3500	3500	100%
Ash Tree Die Back	0	1250	-1250	-100%	0	5000	-5000	-100%	15000	15000	100%
Service Level Agreement	0	208	-208	-100%	396	833	-437	-52%	2500	2104	84%
Statutory Testing	5182	1000	4182	418%	9722	10000	-278	-3%	12000	2278	19%
Sub-Total	35936	40938	-5002	-12%	146225	169738	-23513	-14%	491261	345036	70%
<i>Income:</i>											
Rent Received	0	156	-156	0%	0	625	-625	0%	1875	1875	0%
Sub-Total	0	156	-156	0%	0	625	-625	0%	1875	1875	0%
SUB-TOTAL	35936	40782	-4846	-12%	146225	169113	-22888	-14%	489386	343161	70%
Ashley Sports	3957	1140	2817	247%	9705	4560	5145	113%	13682	3977	29%
Rec (including skatepark)	29	193	-164	-85%	1333	774	559	72%	2322	989	43%
Fawcetts	7067	668	6399	958%	3650	2670	980	37%	8012	4362	54%
Moore Close	64	-369	433	0%	-873	-1475	602	-41%	-4425	-3552	80%
Fernhill Lane	-851	-19	-832	0%	2580	-77	2657		-232	-2812	0%
Allotments	762	113	649	0%	935	452	483	107%	1355	420	31%
Donated Seats	25	167	-142	0%	2967	667	2300	345%	2000	-967	-48%
Open Spaces	20046	20000	46	0%	58247	30000	28247	94%	64910	6663	10%
Flowerbed sponsorship	0	-375	375	-1.00	0	-1500	1500	-100%	-4500	-4500	100%
Bus Shelter advertising	-500	-250	-250	1.00	-3000	-1000	-2000	200%	-3000	0	0%
Plant a Tree income	0	-208	208	-100%	0	-833	833	-100%	-2500	-2500	100%
HLS income	0	-333	333	-100%	-622	-1333	711	-53%	-4000	-3378	84%
Street Trading Income	-490	-1000	510	-51%	-1760	-4000	2240	-56%	-12000	-10240	85%
Playgrounds	1800	250	1550	620%	4823	3000	1823	61%	3000	-1823	-61%
Ashley Project - CapEx	27042	0	27042		48081	0	48081	0%	0	-48081	0%
Ashley Parade	0	0	0		21604	0	21604	0%	0	-21604	0%
Land Purchase Gore Rd	0	16000	-16000		0	0	0	0%	16000	16000	100%
Empire Skate Building	0	0	0		5915	0	5915	0%	0	-5915	0%
Bus Shelters	0	16000	-16000		22000	16000	6000	0%	16000	-6000	-38%
CIL Receipt	-15000	0	-15000		-15000	0	-15000	0%	0	15000	0%
Gore Road	0	0	0		0	0	0	0%	0	0	0%
Transfer from CIL	0	0	0		-7335	0	-7335	0%	0	7335	0%
Other Cap Ex Projects	5984	15000	-9016		7985	75000	-67015	0%	150000	142015	95%
Fernhill Pavilion showers	0	0	0		3881	0	3881	0%	0	-3881	0%
SUB-TOTAL	49935	66976	-17041	-25%	165116	122905	42211	34%	246624	81508	33%
AMENITIES	85871	107758	-21887	-20%	311341	292018	19323	7%	736010	424669	58%

FINANCE AND GENERAL

F&GP General Expenditure	Actual Budget				Actual Budget				Annual Amount		
	July	July	Var	Var	YTD	YTD	Var	Var	Budget	Left	Left
Wages	19921	19744	177	1%	76515	78968	-2453	-3%	236928	160413	68%
Ers NI	1983	1974	9	0%	7600	7897	-297	-4%	23693	16093	68%
Ers Pension	4233	4430	-197	-4%	16191	17720	-1529	-9%	53166	36975	70%
Staff Expenses	26	125	-99	-79%	2009	500	1509	302%	1500	-509	-34%
Staff Training	0	417	-417	-100%	0	1667	-1667	-100%	5000	5000	100%
Town Development	0	0	0		750	5833	-5083	-87%	17500	16750	96%
Telephone	145	583	-438	-75%	2019	2333	-314	-13%	7000	4981	71%
Postage	0	108	-108	-100%	255	433	-178	-41%	1300	1045	80%
Stationery	183	183	0	0%	628	733	-105	-14%	2200	1572	71%
Subs + Pubs	384	158	226	143%	2299	633	1666	263%	1900	-399	-21%
Photocopier	480	140	340	244%	639	558	81	14%	1675	1036	62%
Events Expenditure	734	1250	-516	-41%	3353	5000	-1647	-33%	15000	11647	78%
Advertising	308	417	-109	-26%	1957	1667	291	17%	5000	3043	61%
Neighbourhood Planning	0	0	0		0	0	0		15000	15000	0%
Youth Co-ordination	854	0	854		2515	10666	-8151		32000	29485	92%
Communications+Media	0	833	-833	-100%	2588	3333	-745	-22%	10000	7412	74%
Professional Fees	2834	3042	-208	-7%	13779	20165	-6386	-32%	60500	46721	77%
Bank Charges	69	208	-139	-67%	1008	833	175	21%	2500	1492	60%
Insurance	0	0	0	0%	16799	5333	11466	215%	16000	-799	-5%
CAB	0	0	0	0%	0	1667	-1667		5000	5000	100%
Election Expenses	0	0	0		0	0	0		6000	6000	100%
Mayoral Allowance	0	125	-125	-100%	1400	500	900	180%	1500	100	7%
Twining	0	1100	-1100	-100%	1140	400	740	185%	1200	60	5%
Members Allowances	4456	0	4456		8912	5666	3246	57%	17000	8088	48%
Members Training	0	0	0		0	667	-667	-100%	2000	2000	100%
Civic Entertainment	107	0	107		238	333	-95	-29%	1000	762	76%
Grant Aid	0	0	0		-500	2500	-3000	-120%	7500	8000	107%
Events Budget	1000	0	1000		0	1667	-1667	-100%	5000	5000	100%
Youth Grant Aid	0	0	0		0	0	0	0%	15000	15000	100%
Sub-Total	37717	34839	2878	8%	162094	177670	-15576	-9%	569062	406968	72%
Events Income	750	0	750		1225	0	1225	0%	0	-1225	0%
NP Grant	9299	0	9299		9299	0	9299	0%	0	-9299	0%
Misc receipts	0	0	0		408	0	408	0%	0	-408	0%
Insurance recharges	0	0	0		0	0	0	0%	0	0	0%
Misc Recharges	0	0	0		0	0	0	0%	0	0	0%
Donations /Contributions	0	0	0		0	0	0	0%	0	0	0%
Wayleave	0	0	0		0	0	0	0%	100	100	0%
Interest Received	1621	1000	621		5377	4000	1377	0%	12000	6623	0%
Donations NM Youth	6120	0	6120		6920	0	6920	0%	0	-6920	0%
Sub-Total	17790	1000	16790		23229	4000	19229		12100	-11129	0%
SUB-TOTAL	19927	33839	-13912	-41%	138865	173670	-34805	-20%	556962	418097	75%
Rent - Town Hall	0	0	0	0%	0	0	0	0%	7540	7540	100%
Rates	499	503	-4	-1%	2021	1677	344	21%	5031	3010	60%
Town Hall utilities	0	0	0	0%		0	0	0%	5050	5050	100%
Town Hall costs	0	0	0	0%		0	0	0%	10000	10000	100%
Equipment Maint	824	104	720	691%	1375	417	958	0%	1250	-125	0%
Office Equip and F&F	0	42	-42	-100%	20	167	-147	-88%	500	480	96%
Christmas Lights	55	0	55	0%	1758	1500	258	0%	23000	21242	92%
SUB-TOTAL	1378	649	729	0%	5174	3760	1414	38%	52371	47197	90%
SLR	0	0	0	0%	0	0	0	0%	0	0	0%
IT Equipment	0	0	0	0%	748	2028	-1280	0%	6086	5338	88%
Defib	0	0	0	0%	0	0	0	0%	0	0	
CCTV	2564	2500	64	0%	2564	2500	64	0%	7500	4936	66%
SUB-TOTAL	2564	2500	64	0%	3312	4528	-1216	0%	13586	10274	76%
F&GP TOTAL	23869	36988	-13119	-35%	147351	181959	-34608	-19%	622919	475568	76%

Youth Services Report

September 2024 F&GP



Ashley Youth Building:

The opening of the youth hub went well: we had a great turnout and there was a lot of interest in the work we do. The building has been used a lot over the summer holidays, and over coming months the building will be used for youth clubs, mental health support, young carers support, breastfeeding groups, baby and toddler groups, sexual health support, police beat surgeries etc.

Ashley Family Hub

Our schedule of activities will begin in November and will provide a safe space for families of young children to come to get involved with activities, get advice and find out what is on offer and what services are available.

We have had agreement from the Health Service to start a breastfeeding group in partnership with Roxy Prior from the Breastfeeding Network, along with the Health Service. The nearest Health Service Breast feeding group is currently in Ashurst, so this is a great addition for local families. These sessions will also start after October half term.

Mental Health and Wellbeing

Our wellbeing youth group has attracted a high level of interest. This group is low key with low numbers to allow a safe space to develop their skills and learn coping strategies.

We have Maria Caneda from Compass Connections doing workshops with our staff and volunteers to upskill us in supporting wellbeing through creative guided sessions. Maria has also kindly offered to provide some sessions for our youth at a discounted rate to ensure we can access this valuable resource, which we will incorporate into our wellbeing groups.

Summer Holiday Activities and Food Programme

With funding from Hampshire County Council, we put on 8 daytime sessions of summer youth club.

Attendees were given breakfast, lunch and healthy snacks. They made their own meals and smoothies and did an array of sports through the day including archery, badminton, rugby, football, mini-Olympics, tennis, rounders, manhunt and basketball.

We had support from South Coast Sports Academy, and Stacey Miller Consultancy along with our staff and volunteers. Emily Glen from New Forest Arts joined us to create a mural and do some art projects with the young people.

Many of the young people who attended are vulnerable. We had young carers, young people not in education, young people in care, one who hasn't lived in England long and has limited English language, and some with additional needs.

The sessions were well attended, and we had 51 young people in total sign up to be involved. We tried to include activities that would help to build their skillset and life skills.

Our activities included:

Bee Hive Making

Repairing Bicycle Punctures

Drugs Workshops

Cooking

Baking

Painting Canvases

Making Podcasts

Wall Murals

Jewellery Making

Mindfulness

Alcohol Awareness

Bee Facts

Smoothie Making

Making Beanbags

Sewing

Leadership Skills

Animal Therapy





Minutes of the Meeting of the Amenities Committee of New Milton Town Council held on Monday 2nd September 2024 at 6.30pm at the Town Hall, Ashley Road, New Milton, BH25 6AS.

Chairman: p G R Blunden (Chair) M Craze (Vice Chair)

Councillors: D Hawkins B Murrow

 p J Baker p A O’Sullivan

 p D Rice-Mundy p V Schooling

 p K Trehorn

In attendance:

Councillors: Cllr S J Clarke

Officers: G Flexman - Town Clerk
 M Jeffries - Estates and Facilities Manager
 S Welch – Administrative Officer

43. COUNCIL PROJECTS

The following Project Groups were determined to no longer be needed.

- Ashley Project
- Well-Being Medical HUB

It was agreed to combine no.7 Fernhill Project with no.9 Fernhill Sports Ground – Vision Plan Project Group, and to make no.8, No.1 New Milton with SW Trains a Working Party to include Cllr A. O’Sullivan and Julia Stamper.

The Vision Plan for Fawcetts Field to include Gore Road HUB. The renamed Environmental Sustainability & Nature Emergency to include NFDC representation.

Finally, in regard to Youth Trust & Youth Work Project Group, this was referred to F&GP for review.

It was,

RECOMMENDED: That the work of this youth group be reviewed by F&GP to include Family HUB aspects.



NEW MILTON TOWN COUNCIL
INVESTMENT STRATEGY
2024-25

1. Introduction

New Milton Town Council acknowledges the importance of prudently investing the temporarily surplus funds held on behalf of the community.

This Strategy complies with the revised requirements set out in the Department for Communities and Local Government's *Guidance on Local Government Investments* and Chartered Institute of Public Finance and Accountancy's (CIPFA) *Treasury Management in Public Services: Code of Practice and Cross Sectoral Guidance Notes* and takes account of Section 15(1) (a) of the Local Government Act 2003.

In accordance with Governance & Accountability for Local Councils – A Practitioners' Guide (England) March 2014: **Where a council builds up balances these must be safeguarded by investing in an appropriate account; investing balances by local councils must be done prudently and in accordance with the requirements of the Local Government Act 2003 and DCLG Guidance on Local Government investments (second edition) issued on 11 March 2010.**

2. Investment Objectives

In accordance with Section 15(1) of the 2003 Act, the Council will *have regard to*

- (a) such guidance as the Secretary of State may issue, and*
- (b) such other guidance as the Secretary of State may by regulations specify.*

The Council's investment priorities are the security of reserves and liquidity of its investments. The Council will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity.

All investments will be made in sterling and be reviewed regularly for optimum returns.

The Department for Communities and Local Government (DCLG) maintains that borrowing of monies purely to invest, or to lend and make a return, is unlawful and this Council will not engage in such activity.

Where external investment managers are used, they will be contractually required to comply with the Strategy.

3. Specified Investments

Specified Investments are those offering high security and high liquidity, made in sterling and which mature in no more than a year.

Such short-term investments made with the UK Government or a local authority by town or parish council will automatically be Specified Investments.

For the prudent management of its treasury balances, maintaining sufficient levels of security and liquidity, New Milton Town Council uses:

- Deposits with banks (NatWest / CCLA).
- Investing and earmarking General Reserves of the Town Council separately.

4. Non-Specified Investments

These investments have greater potential rewards, and associated risk – examples include investment in the money market, stocks and shares via Quilter Cheviot.

Given the unpredictability and uncertainties surrounding such investments, New Milton Town Council will only use this type of investment up to a maximum of £350k.

Quilter Cheviot portfolio recorded a 12.1% growth over the 12 months to 28 June 2024.

5. Liquidity of Investments

The Town Clerk as Responsible Financial Officer determines the maximum periods for which funds may prudently be committed so as not to compromise liquidity ensuring adequate funds are available for day-to-day operational needs.

6. Longer-Term Investments

Longer-term investments are defined in the Guidance as greater than 12 months.

The Council now only holds £250k 'longer-term' investments of more than a year with CCLA (was £500k until the end of 2023).

The average Fund yield for the 6-month period to 30 June 2024 was just over 5% pa.

7. End of Year Investment Report

At the end of the financial year, the Town Clerk reports on outcomes and investment activity to the Finance and General Purposes Committee.

Investment forecasts for the coming year are accounted for when preparing budgets.

8. Freedom of Information

In accordance with the Freedom of Information Act 2000, this Investment Strategy Document will be posted on the Council website. www.newmiltontowncouncil.gov.uk

The strategy is reviewed annually.

Graham Flexman

From: Clerk@newmiltontowncouncil.gov.uk
Subject: FW: New Milton Town Council: Audit Query (LP)
Attachments: 1.0 New Milton TC IA Programme 2023-24.docx; New Milton TC Letter of Engagement 23 8 2024.docx

From: Stuart Pollard <stuart@councilaudit.co.uk>
Sent: 23 August 2024 12:58
To: Graham Flexman <Clerk@newmiltontowncouncil.gov.uk>
Subject: RE: New Milton Town Council: Audit Query (LP)

Hi Graham

As discussed, I attach a copy of our 2023-24 completed IA programme which gives full detail of the work undertaken during the year.

I also attach a new Letter of Engagement for 2024-25 and would ask that you sign, scan and return a copy of page 2 when convenient.

Kind regards

Stuart

S J Pollard
Director



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Set up by: Stuart J Pollard

Completed by:

CV Lingard

	Yes:	
<p>1.4 Verify that previous year closing balances are correctly brought forward?</p>	<p>Rialtas Closing TB 31.03.23 is attached as 1.3 Rialtas Opening TB 01.04.23 attached as 1.4</p>	<p><u>1.3</u> <u>1.4</u></p>
<p>1.5 Where applicable, check the procedures in place for preparing and counter checking of journals.</p>	<p>DCKAS continue to prepare all journals. They are the only persons with access to Omega to perform this function. (Salary allocations for the most part).</p>	
<p>1.6 Test a sample of transactions throughout the year between the cashbook and bank statements and inter-account transfers. Tick the Council's records and retain only electronic copies of the month(s) / period(s) checked – NB: this should include Month 12 / March).</p>	<p>April and September 2023 Cashbooks for all accounts have been checked and verified against the corresponding bank statements during this interim review with no issues arising.</p> <p>CB1 NatWest Current Acc Apr 2023 attached as 1.5 CB1 NatWest Current Acc Sep 2023 attached as 1.6 CB2 NatWest Deposit Acc Sep 2023 attached as 1.7 CB3 NW Bus Res Acc Sep 2023 attached as 1.8 CB4 (Petty cash) CB5 NatWest Spec Interest Sep 2023 attached as 1.9</p> <p>CB1 NatWest Current Dec 2023 attached as 1.11 CB2 NatWest 1st Res Dec 2023 attached as 1.12 CB3 NatWest Bus Res Dec 2023 attached as 1.13 CB5 NatWest Spec Int Dec 2023 attached as 1.14</p> <p>CB1 NatWest Current Mar 2024 attached as 1.15 CB2 NatWest 1st Res Mar 2024 attached as 1.16 CB3 NatWest Bus Res Mar 2024 attached as 1.17 CB5 NatWest Spec Int Mar 2024 attached as 1.18</p>	<p><u>1.5</u> <u>1.6</u> <u>1.7</u> <u>1.8</u> <u>1.9</u> <u>1.11</u> <u>1.12</u> <u>1.13</u> <u>1.14</u> <u>1.15</u> <u>1.16</u> <u>1.17</u> <u>1.18</u></p>
<p>1.7 Where a bespoke accounting package or spreadsheet is in use, check soundness of backup and restore procedures to ensure integrity of information.</p>	<p>Two backups are taken:</p> <p>1) the accounts information is backed-up on a daily basis onto the central file server at the council.</p> <p>2) A Cloud backup is also taken for retention by DCKAS.</p>	

Auditing Solutions Ltd

New Milton Town Council

Financial year

2023-24

Date

07 & 08 Nov 2023, 11 & 12 Jun 2024

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<p>1.8 Obtain a hard or soft copy of the external audit certificate for the prior year, together with any more detailed report, and consider any actions that need to be taken by client or us this year in relation to issues raised by the external auditor and document them accordingly.</p>	<p>NMTC received an unqualified audit certificate in respect of the 2022-23 financial year, certificate dated 29th September 2023.</p> <p>The External Auditor's UNQUALIFIED certificate and Notice of Conclusion of Audit is attached as 1.10</p>	<p><u>1.10</u></p>
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2. Review of Corporate Governance; Potential risks of Fraudulent Activity

GDPR: Documents to be retained in electronic format: Review of Minutes, Corporate Governance Questionnaire (where appropriate), Financial Regulations and Standing Orders.

Programme	Commentary	Note ref.	Recommendation
<p>2.1 Has the Council prepared and adopted Standing Orders and Financial Regulations: do they reflect recent legislative changes: are they in line with the latest NALC models, whilst taking account of the Council's own specific needs? (<i>Obtain electronic copies only for retention on Perm. File.</i>)</p>	<p>Revised Standing Orders/Financial Regulations (version 017) were last adopted at the meeting of the Full Town Council on the 26th June 2023, under minute reference 31. Combined SO/FRs, Version 017, attached as 2.3</p>	<p>2.3</p>	
<p>2.2 Undertake an overview of FRs and ensure actual working practice is compliant when examining individual systems (e.g. tenders, quotes and intact banking of income). <i>NB: note that NALC issued a revised document and covering note for 2019-20 and were, pre-COVID, producing a further update for 2020, which has been delayed. Advise clients accordingly to "Watch this space".</i></p>	<p>Kept in view at all times.</p>		
<p>2.3 Has the Council adopted the General Power of Competence)? (NB: This may only be adopted when the qualification requirements are met and may be re-adopted in the year following an election by formal resolution of the Council).</p>	<p>NMTC confirmed its eligibility to utilise and readopted the General Power of Competence in the Annual meeting of the Town Council on the 15th May 2023, Minute reference 9. Review of Minutes attached as 2.2</p>	<p>2.2</p>	
<p>2.4 Establish whether the Council has prepared any financial procedures documentation. This represents best practice and provides a start point for new appointees in the event of long term absence of the clerk: (some external auditors are also questioning the existence of these at smaller councils).</p>	<p>The council continues to outsource both the Omega Accounts and the Payroll to DCKB. Staff are trained to deal with bookings systems and public interactions.</p>		

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<p>2.4 Review full Council and standing committee minutes (excl. Planning) and record detail of any salient financial or other issues that may affect the Council's future performance and financial stability. Ensure Committees only act within their delegated powers.</p>	<p>Review commenced: checked and verified to the 31st October 2023, with no issues arising.</p> <p>Review concluded on the 12th June 2024: checked and verified to the 31st March 2024, with no issues arising.</p> <p>Exemplary standard of Agenda setting and of Minute Taking!</p>	<p>2.2</p>	
<p>2.6 Ensure that the value of the annual precept (and any CT Support Grant receivable) is minuted formally and note the value and meeting date here. <i>There is no need to retain a hard copy of the minute approving the amount.</i></p>	<p>The Budget setting and Precept determination process is currently just getting underway – To be reviewed during the year end audit.</p>		
<p>2.7 Consider the Council's approach to corporate governance: have any matters come to our attention that indicates that the Council cannot answer "Yes" to all of the assertions in the Annual Governance Statement (Section 1 of the Annual Return). <i>If so, record detail in an electronic file note and cross-reference here accordingly.</i></p>	<p>NMTC's approach to Corporate Governance is extremely robust and the staff working with Graham are all aware of the procedures which they are required to follow.</p> <p>No matters arising.</p>		
<p>2.8 Has the Council taken any action to change banking arrangements following repeal of the LG Act 1972 Section 150(5) and is it intending to utilise electronic banking facilities? If so, have appropriate controls been put in place to minimise the risk of fraud and loss of Council resources (See JPAG document - "Safeguarding Public Money") and have the Financial Regulations been amended accordingly.</p>	<p>Electronic Payments have been sanctioned since the 2017/18 financial year.</p> <p>Salary payments are made by BACS with appropriate authorisation and reporting.</p> <p>Payments are now made by BACS where possible with reducing use of cheques.</p> <p>FRs permit the use of electronic facilities and robust checks and balances are in place to ensure the risk of fraud is minimised.</p>		

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<p>2.10 Ensure that the tendering limits are consistent between SOs and FRs and reflect the 2015 EU / Public Contract Regulations. NB: this may change following our exit from the EU, so when NALC revised documents are issued: provide Councils with a copy and recommend adoption of the revised documents. Whilst some very small councils have queried our recommendation that they consider a lower limit for tendering, it seems illogical that for a Council spending less than £20k p.a. they have a tender limit of £25k.</p>	<p>Set at £25K.</p>	
<p>2.11 For Councils with an annual budgeted turnover of less than £25,000, ensure that they have complied with the requirements of the Transparency Code for smaller authorities, which became mandatory from 1st April 2015. Whilst the main Code is relevant to larger local councils and failure to put basic info on the website is poor practice (such as agendas and minutes and financial information – AGAR detail MUST be posted – Accounts & Audit Regulations 2015 refer, as detailed on the AGAR.</p>	<p>Not applicable, however, NMTC publishes all information required by the Transparency code on its new website, which is easy to use and fully compliant with the current Accessibility Legislation at: https://www.newmiltontowncouncil.gov.uk</p>	
<p>2.12 During summer 2021 the authority must have provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations. Obtain an electronic copy of the published notice and ensure compliance with disclosure requirements (i.e. 30 working days).</p>	<p>The Notice of Exercise of Public Rights has been executed correctly for the 2022-23 financial year accounts. Announcement date 28th June 2023. Monday the 3rd July to Friday 11th August 2023, exactly 30 days in total including the first ten working days in July. NoEPR Attached as 2.4</p>	<p><u>2.4</u></p>

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3. Review of Payment Procedures; Approvals and Associated issues including VAT identification and recovery

Programme	Commentary	Note ref.	Recommendation
<p>GDPR: Documents to be retained: Payments Testing Schedule, Payments analytical review; Tender registration details on www.contractsfinder.gov.uk (where appropriate).</p> <p>3.1 Document the Council’s approach to the approval of expenditure (ordering and invoice certification) and release of moneys to traders. Where BACS and / or Direct Debits are used, ensure that appropriate authorisation procedures are in place over the release of moneys. Also ensure that appropriate maximum limits have been agreed with the bankers over individual and weekly / monthly transaction levels.</p>	<p>NMTC’s approach remains unchanged from the previous financial year: FY2021-22</p> <ul style="list-style-type: none"> - A formal ordering process is in place - Strong budgeting routine - Stamp affixed to each invoice and coded up - Officers validate the invoice and add it to the payment schedule - A unique transaction number is assigned (Rachel) - Purchase Ledger is in use - Full monthly reporting is provided and recorded in the minutes. 		
<p>3.2 Members should be examining invoices when signing cheques or payment schedules authorising release of moneys: they should also, ideally, be initialling all invoices / other supporting payment documentation to evidence review / approval and help prevent duplicate payments arising. (suggest use of a suitably designed certification stamp).</p>	<p>Robust controls remain in place to avoid duplicate payments being processed.</p> <p>Examination of both the Full Council and the Finance & General Purpose Committee, along with the listing and approval of payment schedules provides clear evidence of the due diligence undertaken in confirming and approving ALL council expenditure.</p> <p>Review of Minutes is attached as 2.2</p>	<p>2.2</p>	

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<p>3.3 Review a sample of payments to ensure that they are supported by invoices / or other appropriate form of supporting documentation, such as acknowledgements of receipt (grants, donations, etc.) where no invoice is appropriate and are approved for payment by members. These will, <i>wherever possible</i>, be prepared by the Office Administrator using the usual s/sheet format.</p>	<p>CRITERIA</p> <p>All non-payroll related payment documents in excess of £3,000 and every 30th payment recorded in Cashbook 1 irrespective of value.</p> <p>Year-end - Of the payment documents tested in the test sample from 1st October 2023 to the 31st March 2024 there was clear evidence in all cases of proper authorisation in all cases.</p> <p>62 payment documents in YE sample, representing £268,4765.62, totalling £672,797.77 for the 2023-24 financial year and equating to 41% of all non-pay payments.</p> <p>Review of Payments attached as 3.2</p>	<p><u>3.2</u></p>
<p>3.4 Where credit or debit cards are in use, review the controls in place and ensure that all payments are appropriate and effectively supported. Also ensure that appropriate financial limits on individual and monthly spending by such cards are in place.</p>	<p>Interim - Of the payment documents tested in the test sample from 1st April to 30th September 2023 there was clear evidence in all cases of proper authorisation in all cases.</p> <p>51 payment documents in sample, totalling £362,547.16 and equating to 45% of all non-pay payments.</p> <p>Review of Payments attached as 3.2</p> <p>Issue with invoice data entry and payment document storage.</p> <p>There is a debit card in use by the Deputy Clerk, predominantly to top up the Petty Cash. All transactions appear on the bank statement notated as 'card' and the supporting payment documents/receipts/invoices are presented in the payments schedule for full scrutiny by members at each F&GP committee and approved at Full Council.</p>	

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<p>3.5 Ensure that, where an official ordering system is in place, an order has been raised for each item of goods or services provided, where expected. (NB. This will be dependent on size of council).</p>	<p>There is a robust procedure in place which is used for all planned non-contract, and planned purchases.</p>	
<p>3.6 Ensure that the appropriate Cost Centre and Nominal Codes / cash book analysis have been applied to payments in the test sample at 3.3 above. Pay particular attention to the analysis between staff costs and other payments, as this affects the analysis in the AGAR (<i>See revised 2020 Governance Manual re Box 4 detail on AGAR for 2020-21 - detail has been uploaded to the "Governance and Accountability" section on Sharepoint.</i>)</p>	<p>Yes: There was clear evidence of appropriate analysis of each item examined throughout the year to the 31st March 2024.</p>	
<p>3.7 Ensure that the Council's SOs and FRs have been observed when obtaining tenders and quotes for supply of goods and services, together with appropriate tender limits and advertising requirements [2015 EU legislation refers].</p>	<p>No Tenders have been undertaken during the 2023-24 financial year to the 31st March 2024.</p>	

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<p>3.8 For smaller councils, all payments, including bank charges, direct debits, etc. should ideally be formally recorded in the agenda / minutes or an attached schedule (ideally also identifying the cheque number, where appropriate, payee and amount (including VAT))?</p>	<p>Payment schedules are circulated in with the Agenda and meeting information pack. They are endorsed by the members of the F&GP Committee then passed to the Full Council for approval.</p> <p>New Milton Town Council operates an extremely robust process in regard to procurement, purchase ledger management and payments approval as recorded in the Minutes of its various standing committees and the full council.</p> <p>It is worthy of note that each payment in excess of £1,000 is drawn to the attention of the Members of the F&GP Committee, by the Clerk, when reviewing each Schedule of Payments. The Payment value, vendor, services/goods supplied and the purchase order reference are all disclosed with any questions posed by the Members answered prior to the Schedule being approved. Any additional issues are recorded in notes to the payment schedule prior to approval and recorded in the Minutes of the Council.</p> <p>All payments, unless Standing Orders or contract Direct Debits (which are reappraised annually and therefor do not have Purchase Order Numbers) are cross referenced against a unique Purchase Order Reference number.</p>	
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<p>3.9 Is VAT correctly calculated and recorded in the financial ledger / cashbook? Ensure that VAT is recovered periodically and verify, as a minimum, the year-end reclaim to the underlying records and, if appropriate, the correct treatment, generally as a debtor, in the Annual Return. Where RBS or other software is used, there is no need to take copies of the reclaims; record detail here of the periods verified. Check consistency of reclaims to the accounting records and obtain explanations for any differences.</p>	<p>Yes: VAT is being calculated correctly via the cash book and is the Reclaims are submitted directly from Rialtas to the HMRC as required by digital tax legislation.</p> <p>The Q1 VAT return was checked and verified to the Nominal detail with no issues arising. Submitted in the amount of £24,055.80 on the 17-07-2023 at 14:27:21</p> <p>Q1 VAT return attached as 3.3.</p> <p>The Q2 VAT return was checked and verified to the Nominal detail with no issues arising. Submitted in the amount of £34,399.86 on the 24-10-2023 at 15:12:31</p> <p>Q2 VAT return attached as 3.4.</p> <p>The Q3 VAT return was checked and verified to the Nominal detail with no issues arising. Submitted in the amount of £25,204.22 on the 16-01-23 at 13:49:47.</p> <p>Q3 VAT return attached as 3.5</p> <p>The Q4 VAT return was checked and verified to the Nominal detail with no issues arising. Submitted in the amount of £19,875.85 on the 30-04-24 at 14:04:00.</p> <p>Q4 VAT return attached as 3.6</p>	<p>3.5 3.6</p> <p>3.3 3.4</p>
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4. Assessment and Management of Risks

Programme	Commentary	Note ref.	Recommendation
<p>4.1 Ensure that the Council has carried out an assessment of potential risks (both financial and Health & Safety issues) in the year of audit and taken appropriate steps to manage those risks - in accordance with the requirements of Assertion 5 in Section 1 of the Annual Return. (Please note that the 2018 Practitioners' Guide (para. 1.5), requires an authority "to have appropriate evidence to support a 'Yes' answer to an assertion in Section 1 of the Annual Return, for example a reference in a set of formal minutes").</p>	<p>The Council continues to demonstrate a Robust and dynamic approach to Risk Management which is governed by an umbrella Health & Safety policy.</p> <p>YEAR-END The Council's Risk Registers have been subject to further review and were endorsed for the 2024-25 financial year at the 11th March 2024 meeting of the F&GP Committee, under Minute reference 106, then Approved and Adopted at the 25th March 2024 Full Council meeting under Minute reference 120.</p> <p>INTERIM Noted the Council's Risk Assessments were reviewed and readopted at the 26th June 2023 meeting of the Full Town Council under Minute reference 25.</p> <p>Review of Minutes FY2023-24 attached as 2.2.</p> <p>NMTC Risk Registers adopted Document is attached as 4.2 LCRS screen shots of master Risk register are attached as 4.2.1, 4.2.2 and 4.2.3 NMTC Risk Management Strategy is attached as 4.3</p>	<p><u>2.2</u> <u>4.2</u> <u>4.2.1</u> <u>4.2.2</u> <u>4.2.3</u> <u>4.3</u></p>	<p>Recommendation 1) Appoint an external professional Risk Assessor consultancy to undertake an annual inspection of the Council's H&S, Business & Financial Risks. 2) Given that the Meadow Lane playpark is in excess of 10 years old, close attention should be paid to independent reviews and a strategy to repair/replace/remove equipment should be drawn up. 3) Risk Assessment re: Round Table fireworks copied off previous, non associated event and not fit for purpose. Could have left the Council exposed to claim / liable to prosecution in the event of an incident/accident.</p>

GDPR: Documents to be retained: Financial, Operations & Health & Safety Risk Registers, Playground Management Policy (where appropriate), Insurance Policy/policies and schedules.

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<p>4.2 Review the Council's insurance policy (ies) to ensure that adequate coverage has been obtained for all aspects and that all appropriate assets are adequately insured. Obtain an electronic copy of the insurance schedule only with the relevant financial detail or prepare a summary of the levels of cover afforded if not available electronically. (<i>Guidelines: Employer's liability - £10m; Public Liability - £10m; Fidelity Guarantee – half year's precept + year-end balance</i>).</p>	<p>NMTC's cover continues to be provided by Zurich under a 'Select for Local Councils Policy' long term agreement to reduce costs expiring on the 1st April 2026.</p> <p>Policy number: YLL-272009-6773 Term of cover: 14th April 2023 to the 31st March 2024</p> <p>Public Liability £15M Employers Liability £10M Fidelity Guarantee £2M Hirers' Liability £2M Plant Protection £500K Liable & Slander £250K Personal Accident £2M per incident / £500k per person Legal Expenses £200k</p> <p>All of which we deem appropriate for the council's current requirements.</p> <p>Current insurance policy attached as 4.4</p>	<p>4.4</p>
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Completed by: CV Lingard

<p>4.3 Review the Council's arrangements for the regular inspection of playgrounds and playing fields.</p>	<p>The Town Council's play areas, MUGA and skatepark are visually inspected weekly by members of the estates team who have been trained and are qualified to carry out weekly visual inspections. These inspections are recorded and hard copies kept on file and also electronically stored in their own folder on the Town Council shared drive.</p> <p>Any minor repairs required as a result of inspections (any equipment or area deemed to be major repair and/or a potential health and safety risk is taken out of service immediately until a full repair can be effected) are carried out by NMTC's nominated and qualified sub-contractor Vitaplay.</p> <p>Monthly independent inspections are carried out by Vitaplay.</p> <p>Annual independent inspection is carried out by RoSPA PlaySafety Ltd.</p> <p>All play areas, the MUGA and Skatepark are fully inspected annually (generally in July) by the Play Inspection Company.</p> <p>As an adjunct to the above, the Town Council also organise and host Playground Inspector Courses carried out by qualified instructors. NMTC are about to hold their third in November and to date have had candidates from various other authorities, including New Forest District Council, Lymington and Pennington Town Council, Horsham, Fleet Air Arm Museum Yeovilton and Warminster Town Council.</p> <p>Holding these sessions has enabled NMTC to train members of the estates team at no cost to the Town Council as the cost was covered by income received from running the course. (Suggested in the 2019-201A report)</p>	
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Completed by:

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5. Precept determination and budget control

GDPR: Documents to be retained: Year-end Budget outturn report and Schedule of reserve funds. Programme	Commentary	Note ref.	Recommendation
<p>5.1 Has the Council undertaken a formal and appropriate budget determination exercise, which forms the basis of the annual precept request from the parent Council? Examine and assess its adequacy (see 2.6 above re formal approval of annual precept). Consider the impact of any capping that central government may apply and / or reduction in CT Support Grant for 2020-21.</p>	<p>YEAR-END The 2024-25 Budget and Precept was Endorsed at the Finance & General Purposes Committee of the 12th December 2023, under Minute reference 72: Recommended that the 2024-25 budget of £1,358,929 be accepted and a precept of £1,325,429 be approved using £33,500 from the General Reserve to cover the shortfall. Subsequently, The Budget and Precept were Approved and Adopted at the Full Town Council Meeting of the 02nd January 2024, under Minute reference 87: Resolved that the 2024-25 financial year budget be established in the amount of £1,358,929 and the Precept in the amount of £1,325,429 be approved.</p> <p>INTERIM FY2024-25: The Budget setting and Precept determination process was underway during the Interim audit.</p> <p>FY2023-24 Budget & Precept: The Budget setting and Precept determination process was concluded on the 03rd January 2023, after a robust and detailed budgets setting process was conducted at committee level and endorsed by the Finance & General Purposes Committee.</p> <p>Members Resolved, under Minute reference 87, that the 2023-24 budget of £1,279,891 be accepted and a precept of £1,246,391 was approved using £3,500 from Reserves. The Town Council element of Council Taxes will be £117.32 next year for the average 'Band D' property in New Milton compared to £111.67 this year.</p>		

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<p>5.2 Do members receive regular reports identifying the budget position throughout the year? Where interim visits are undertaken, examine the outcome to date and note detail of reasons for any significant variances.</p>	<p>The F&GP committee receives I&E statements and Budget Vs Actual reports at each meeting. September Management Accounts F&GPC attached as 5.2 September Budget vs Actual report attached as 5.2.1</p>	<p>5.2 5.2.1</p>	
<p>5.3 Has the Council formally approved the establishment of specific reserves: are the utilisations of reserves and the return of unused balances to the General Fund reported to the Council at regular intervals?</p>	<p>The Council has 9 current and active EMRs as at 31.03.24 Rialtas report Opening Balance 01.04.23 £3,274,096.07 Net in-year transfers -£ 337,350.93 Closing Balance 31.03.24 £2,936,745.14 Rialtas EMR report as at 31.03.24 attached as 5.3 DCK adjusted EMR report as at 31.03.24 attached as 5.4 DCK statement of accounts as at 31.03.24 attached as 5.5</p>	<p>5.3 5.4 5.5</p>	

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<p>5.4 Review year-end reserves and General Fund balances to ensure that they are both appropriate and are likely to be utilised. (NB: Rule of thumb is that the GF balance should equate to between three & six months' revenue spending.</p>	<p>Cash position as at the 31st March 2024</p> <table border="0"> <tr> <td>Current Account:</td> <td>£ 2,500.00</td> </tr> <tr> <td>1st Reserve Account:</td> <td>£ 167.33</td> </tr> <tr> <td>Business Reserve Account:</td> <td>£ 10,576.12</td> </tr> <tr> <td>Spec Int Bearing Account:</td> <td>£116,476.57</td> </tr> <tr> <td>Other (cheviot £Sterling) acc</td> <td>£ 13, 479.60</td> </tr> <tr> <td>Petty Cash</td> <td>£ 454.72</td> </tr> <tr> <td></td> <td>=====</td> </tr> <tr> <td></td> <td>£130,174.74</td> </tr> <tr> <td></td> <td>=====</td> </tr> <tr> <td>Less earmarked reserves</td> <td>£ 20,298.00</td> </tr> <tr> <td></td> <td>=====</td> </tr> <tr> <td>DCK calculated GR</td> <td>£355,451.00</td> </tr> <tr> <td></td> <td>=====</td> </tr> <tr> <td>Total FY23-24 spend</td> <td>£1,346,621</td> </tr> <tr> <td>Avg monthly FY23-24 spend</td> <td>£ 112,218.4167</td> </tr> </table> <p>General Reserve 3.1675 months based on the average prior year expenditure. Sitting comfortably within the generally accepted guidance to retain between 3 and 6 months General Reserve.</p> <p>DCK Trial Balance attached as 5.6</p>	Current Account:	£ 2,500.00	1 st Reserve Account:	£ 167.33	Business Reserve Account:	£ 10,576.12	Spec Int Bearing Account:	£116,476.57	Other (cheviot £Sterling) acc	£ 13, 479.60	Petty Cash	£ 454.72		=====		£130,174.74		=====	Less earmarked reserves	£ 20,298.00		=====	DCK calculated GR	£355,451.00		=====	Total FY23-24 spend	£1,346,621	Avg monthly FY23-24 spend	£ 112,218.4167	<p>5.6</p> <p>DCK records an 'other bank accounts' balance of £13,479.60 in the Trial Balance.</p> <p>The 'other bank accounts' is actually the Capital Sterling account of the Quilter Cheviot investment.</p>
Current Account:	£ 2,500.00																															
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Avg monthly FY23-24 spend	£ 112,218.4167																															
<p>5.5 Review the year-end outturn and follow up any significant variances from the proposed detailed budget (NB: this may not apply to smaller councils). Consider this in conjunction with the update of the annual analysis of income/ expenditure at sections 3 & 6.</p>	<p>There are no significant variances requiring further investigation or explanation than the information given in the Clerk/RFO's Variance Report for FY2023-24.</p> <p>The Clerk's variance report for FY2023-24 attached as 5.7</p>	<p>5.7</p> <p>Graham to provide variance report.</p>																														

Set up by: Stuart J Pollard Completed by: CV Lingard

6. Review of Income Control Systems

GDPR: Documents to be retained: Income Analytical review, Schedule of published fees, Nominal Ledger income report(s) where appropriate and aged debtors report.

Programme	Commentary	Note ref.	Recommendation
<p>6.1 Establish the sources of income available to the Council and determine whether the Council has implemented any form of monitoring to ensure that income due is accounted for and recovered (e.g. a recurring income register). Review income levels and update the annual analysis of income by heading. Where significant variances between years are identified, undertake more detailed testing, as per the detailed work schedules for each income source.</p>	<p>NMTC has a wide range of income sources:</p> <ul style="list-style-type: none"> - Precept - Sports field hire (Leases) Cricket Club Lease, Rugby Club Lease, Bowls Club Lease, Indoor Bowls Club Lease, Football Club Lease - CIL monies CIL monies are received on a quarterly basis. - Allotments 100% of all allotment invoices were tested against the Allotment Register and the underlying data records. - Market stall rents - Interest Interest is paid directly to the corresponding bank account and recorded accurately in the appropriate cashbook. - Grants, sponsorship, sundry services: bus shelter advertising, container rentals etc., <p>A full listing of New Milton TC's income streams is attached as 6.2</p>	<p>6.2</p>	

Set up by: Stuart J Pollard

Completed by:

CV Lingard

<p>6.2 Does the Council regularly review the level of fees and charges at least once a year, as part of its budgetary process or annual review of services? (This is set out as a requirement in regulation 9.3 of the NALC model FRs).</p>	<p>Yes: NMTC set fees annually as part of the budget setting process.</p> <p>The draft budgeted Fees & Charges for the 2023-24 financial year, recommended by the Amenities Committee, and due to be endorsed by the Finance and General Purposes Committee prior to being recommended to Full Council for approval at the December meeting of the Full Town Council.</p>	<p>6.3</p>	
<p>6.3 As and when each income stream is examined, formally document the procedures and controls in place and test for compliance with those controls and Fin. Reg'ns accordingly.</p>	<p>Draft Schedule of Fees and Charges for the 2023-24 financial year are attached as 6.2</p> <p>SOs and FRs kept in view at all times.</p>		

Set up by: Stuart J Pollard Completed by: CV Lingard

<p>6.4 In conjunction with 6.3 above, trace a sample of income from source documents such as hall and sports field booking diaries, undertaker's burial applications, etc. through Council receipts to the bank slips and statements. (See ASL Audit Manual for approach to individual system review and testing approach to be applied).</p>	<p>Year-end audit Issues identified during the Interim audit have been resolved.</p> <p>Sales Ledger - General the Sales Ledger was examined for April and September 2023, and March 2024 to include invoices pertaining to all non-Precept income. Additionally, Income was traced back from Cashbook 1 to corresponding bank statements for April and September 2022, and March 2023.</p> <p>- The Sales invoices for the months of April and September 2023 were checked and verified against the Sales Ledger to receipt of funds to bank.</p> <p>- The Sales Ledger was reviewed and records no significant aged debt.</p> <p>Allotments - The Allotments Register was checked and verified against the sales invoices and receipts to the 31st March 2024 with no issues arising. The payment methods are properly recorded and are clearly noted in the Receipts section of Cashbook 1 in Rialtas.</p> <p>Interim audit</p> <p>Sales Ledger - General the Sales Ledger was examined for April and June 2023 to include invoices pertaining to all non-Precept income. Additionally, income was traced back from Cashbook 1 to corresponding bank statements for April and June 2023.</p> <p>- The Sales invoices for the months of April, June and September 2023 were checked and verified against the Sales Ledger to receipt of funds to bank.</p> <p>- The Sales Ledger was reviewed and records a small number of significant aged debts.</p>	
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Set up by: Stuart J Pollard Completed by: CV Lingard

	<p>Allotments - The Allotments Register was checked and verified against the sales invoices and receipts to the 30th September 2023 with no issues arising. The payment methods are properly recorded and are clearly noted in the Receipts section of Cashbook 1 in Rialtas.</p>	
<p>6.5 Ensure that receipts are banked promptly and that receipts clearly identify whether income is by way of cash or cheques. Ensure that the bank paying in slip reflects the correct analysis between cash and cheques and that no 'teeming and lading' has occurred.</p>	<p>NMTC's records provide clear evidence of prompt banking and the correct annotation of payment type. Not teeming or lading evident.</p>	
<p>6.6 Check whether or not the Council has established whether it should be charging VAT for services provided and ensure that these are correctly entered in the relevant accounting records</p>	<p>The Council has no VATable services.</p>	
<p>6.7 Review sales ledger detail, where in use, or other control records for any long-standing uncleared debts and/ or unmatched receipts.</p>	<p>YEAR-END Matters identified during the Interim Review now resolved. INTERIM A number of relatively small aged debtors. The Clerk has advised me that he is in the process of resolving this. Will review again at the year end.</p>	<p>Make comment – no recommendation.</p>

Set up by: Stuart J Pollard Completed by: CV Lingard

<p>6.8 Review detail on nominal accounts / cashbook analysis for any unusual entries or apparent areas where income due to the Council is not being received promptly or appropriately.</p>	<p>The Sales Ledger and Nominal Ledger have been reviewed during the Interim Audit with no issues arising.</p> <p>As with all NMTC's finance functions, the data entry and journaling is managed on the Council's behalf by Rachel at DKAS. Invoices are raised by DKAS upon receipt of information from the Council's Accounts team.</p> <p>Once the invoices have been raised, the digital copies are emailed back to NMTC and issued directly by the Council.</p> <p>Payments are still received via all available methods: credit card, cheque and cash. This requires a considerable administration overhead to match to the payments to accounts.</p>	
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Set up by: Stuart J Pollard

Completed by:

CV Lingard

7. Petty cash records and Usage of Credit / Debit Cards

GDPR: Documents to be retained: Physical Petty Cash reconciliation and Cash float statement. Annotate the Council's copies and record detail of periods examined here.

Programme	Commentary	Note ref.	Recommendation
7.1 Establish whether the Council operates a petty cash account and assess the soundness of the control system. Is it operated on an "imprest" basis? (check detail against the adopted Financial Regulation requirements – see 2.2 above).	NMTC continues to maintain a limited Petty Cash account. A petty cash tin, which is kept in a safe in the Clerk's office, is topped up "as and when" by occasional encashments. There is a nominal threshold of £250, however, as cash receipts are held in the petty cash, so the balance can regularly exceed this level. DCKB maintains an Excel workbook of the monthly spend for posting purposes		
7.2 If an "imprest" system is operated, has the Council formally agreed the level of petty cash imprest to be held (generally covered by FRs) and do they review and approve reimbursements?	No: The Petty Cash is topped up with amounts of £250 applied each time, occurring on an as required basis.		
7.3 Are all payments supported by a signed petty cash voucher and / or a trader's invoice/till receipt?	Yes, clear evidence in all cases. April and September Petty Cash reconciliations checked and verified with no issues arising.		
7.4 Is VAT being identified in the petty cash records and recovered at regular intervals?	Yes, checked to the Cashbook via the DKAS spreadsheet.		
7.5 Ensure that reimbursement cheques are correctly recorded in the petty cash records.	Yes, clear evidence in all cases.		
7.6 Does an independent officer or member periodically check, agree and evidence the cash holding to the underlying records?	DKAS undertake the reconciliations which are checked by the Clerk/RFO and certified by him.		

Set up by: Stuart J Pollard Completed by: CV Lingard

<p>7.7 Agree physical cash held to underlying records.</p>	<p>YEAR-END Balance disclosed as at the 31st March 2024 as £454.72 Physical cash could not be checked on that date, I have agreed the certified Petty Cash reconciliation statement of the Council's Accountants to the supporting receipts and payment documents.</p> <p>The 31.03.24 Petty Cash Reconciliation is attached as 7.3</p> <p>INTERIM Balance disclosed as at the 30th September 2023 as £312.06 Physical cash could not be checked on that date, I have agreed the certified Petty Cash reconciliation statement of the Council's Accountants to the supporting receipts and payment documents.</p> <p>The September 30.09.23 Petty Cash Reconciliation is attached as 7.2</p>	<p>7.3 7.2</p>
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NB: due to the demise of High St banking, several councils are using cash income to "top-up" the petty cash account: where this happens, appropriate documented procedures should be in place with the FRs amended accordingly.

Set up by: Stuart J Pollard Completed by: CV Lingard

8. Salaries and wages

Programme	Commentary	Note ref.	Recommendation
<p>8.1 Obtain a copy of the Council's staff establishment list: where only a small number of staff are involved, record detail of SCP Point or basic hourly wage and basic weekly hours here: on no account should a copy of the establishment list be retained in either hard or soft copy format. Check a sample of employment contracts for any new employees.</p>	<p>NMTC's Establishment list for the 2023-24 financial year to date was examined on the 8th November 2023.</p> <p>All salary, hourly and overtime payments have been checked and verified with no issues arising.</p> <p>The normalised analysis of the establishment list is attached as 8.2</p> <p>NB: All sensitive information, supplied for the purposes of analysing the NMTC payroll was permanently deleted from ASL systems on the 8th November 2023, in compliance with GDPR and ASL's own data and document retention policies.</p>	<p>8.2</p>	
<p>8.2 Where staff changes have occurred, ensure that Council has approved formally the working hours and NJC scale point or hourly rate payable for each new employee. Where pay rises are agreed, they should also be formally approved by Council – review copies of relevant detail.</p>	<p>The payroll remains outsourced to DK Accounting Solutions as in previous years.</p>		

GDPR: record only SCP Points and basic hours, without reference to staff names, although a schedule will need to be acquired and payroll detail checked for one month only (unless significant errors are identified). No documents identifying staff names or bank details may be retained.

Set up by: Stuart J Pollard

Completed by: CV Lingard

<p>8.3 Identify and document the Council's procedures in relation to processing weekly / monthly payrolls, including the physical payment of salaries. Ensure that appropriate controls are in place to verify the accuracy of payments to staff and Tax / NI & pension contributions to the relevant agencies. Where BACS is used, ensure that appropriate authorisation procedures are in place over the release of moneys, as at 3.1 above.</p>	<p>NMTC's Payroll is outsourced to DK Accounting Services. The payroll process is managed internally by the Assistant Town Clerk.</p> <p>1) The Assistant Clerk is responsible for advising DKAS of HMRC Tax Code notifications, statutory notices, change to rate of pay, variable pay, sickness etc., This information is provided to DCKAS in spreadsheet format for processing.</p> <p>2) DKAS produce the payroll, monthly reports, payslips and these are provided to NMTC electronically.</p> <p>3) The Clerk checks and verifies the payroll before it is placed before members for approval in the usual manner.</p> <p>4) Payments are made to employees, HMRC and any statutory bodies via BACS.</p> <p>5) DKAS complete all HMRC RTI submissions for and on behalf of NMTC on a monthly basis with the year end reporting requirements also being fulfilled by them.</p> <p>All required reports are forwarded to the council, via e-mail for their retention.</p>	
<p>8.4 Ensure that the Council maintains formal payroll records and deducts tax and NI at source, as required by HMRC? Record detail of payroll software or agency provider in use.</p>	<p>There is clear evidence that NMTC maintains a formal payroll and administers its payroll in accordance with ALL statutory requirements.</p> <p>Review of Salaries attached as 3.2</p>	<p>3.2</p>

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<p>8.5 Check a sample (dependent on nos.) of one month's and/or week's (where applicable) payslip detail to supporting records / Council approved salary levels for both accuracy of amount paid and, where relevant, certification by an appropriate officer. <i>NB: Revised pay scales have been approved w.e.f. 1 4 2023; detail has been uploaded to the "Governance and Accountability" section on Sharepoint</i></p>	<p>The Payroll for September 2023 has been checked and verified with no issues arising. 17 individual staff payroll payments reviewed including that for all members of staff and the allowances paid to members.</p>	
<p>8.6 Check payroll deductions to tax and NI tables using Nigel's current year "Payroll tester 2023-24" to ensure accuracy and that the correct tables are being applied. <i>The "tester" has been uploaded to the "Governance and accountability" folder in Sharepoint.</i></p>	<p>Checked and verified with no issues arising.</p>	
<p>8.7 Ensure that pension contributions are being calculated appropriately in line with the current year LG pension contribution rates or, if another pension provider is being used, with the terms of their agreement.</p>	<p>Checked and verified with no issues arising.</p>	
<p>8.8 Ensure that any additions to pay (overtime and allowances) are, where applicable, incorporated in their terms and conditions of employment: if not, any resultant payments should be approved by the Council not an officer and the Clerk's overtime should always be member approved</p>	<p>The only staff entitled to claim overtime are the grounds staff. This is detailed in their contracts of employment. Each member of the grounds staff team completes a weekly timesheet (whether overtime has been worked or not) and this is submitted to the Assistant Clerk for scrutiny and verification. The Assistant Clerk maintains a log of basic, 1.5 x and 2 x hours worked and these are approved at the end of each month, prior to the master payroll information being submitted to DCKS. The Time Sheets for September 2023 were checked and verified with no issues arising.</p>	

Set up by: Stuart J Pollard **Completed by:** CV Lingard

8.9 Verify the accuracy of payments made to individuals and external agencies in the month / week reviewed.	Checked and verified with no issues arising.	
8.11 Ensure that regular returns are being prepared accurately and are being submitted in accordance with the revised HMRC RTI reporting requirements.	All reporting is made on a monthly basis by DKAS. Clear evidence provided, checked and verified.	

Set up by: Stuart J Pollard

Completed by:

CV Lingard

9. Asset Registers

GDPR: Documents to be retained: Asset Register including detail of any Asset Disposals and Additions if held separately.

Programme	Commentary	Note ref.	Recommendation
<p>9.1 Establish whether the Council is maintaining an appropriate Asset / Inventory Register as required by the Practitioner’s Guide.</p>	<p>The Council’s Fixed asset register continues to be maintained by DCK Accounting Solutions which produce the Fixed Asset report which is maintained on site.</p>	<p>9.2</p>	
<p>9.2 Does the Register identify all assets and equipment owned by the Council, separately detailing capital assets and those of an inventory nature (i.e. those below the approved capitalisation threshold)? Where applicable, detail should also identify registration / serial numbers, purchase cost and annually uplifted insurance value. (Note that, as well as recording Council-owned assets, the Register should include details of any leased assets and / or assets held in trust, appropriately identifying the Council’s relationship to the assets in question.)</p>	<p>As far as is practicably possible to ascertain without conducting a physical audit.</p>		
<p>9.3 Ensure that the Annual Return asset value at Box 9 of Section 2 is based on purchase cost, as per the Practitioner’s Guide, and is neither “appreciated” in line with annual insurance schedule uplifts or “depreciated”: such accounting concepts are only applicable where councils are preparing full statutory accounts under the LG SORP. (Please note, whilst, as stated above, all assets the Council has an interest in should be recorded in the asset register, <u>only Council-owned assets</u> are to be reported in Section 2, Box 9. Also bear in mind the guidance that “gifted” assets should be recorded with a £1 nominal value.</p>	<p>FY2023-24: FAR value recorded as £6,241,526 (New Youth Hub building) FY2022-23: FAR value recorded as £5,785,492.</p>		

Set up by: Stuart J Pollard

Completed by:

CV Lingard

<p>9.4 <i>Ideally, the Council should also develop a photographic register of its stock of outside equipment, etc to assist any insurance reclaim or police enquiry in the event of vandalism and / or accidental damage to property / premises. Such a register may assist the smooth progression of any insurance claim, etc.</i></p>	<p>The Register is not photographic, and in the current DCKAS software there is no provision for this adjustment.</p>	
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Set up by: Stuart J Pollard Completed by: CV Lingard

10. Investments & Loans

GDPR: Documents to be retained: Investment Statements (Y/E only), Investment Strategy/Policy. Do NOT retain copies of half-yearly PWLB repayment schedules or year-end statements – the year-end balances will be advised once published on the PWLB web site.

Programme	Commentary	Note ref.	Recommendation
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Set up by: Stuart J Pollard

Completed by:

CV Lingard

<p>10.2 Where "investments", including cash at bank, are held in excess of £100,000 a formal Investment Policy <u>must</u> be in place, although, as advised on a "best practice basis", one should ideally be prepared for investments in excess of £10,000. Where none is in place, this MUST be raised as a formal recommendation in the report.</p>	<p>NMTC originally developed and Adopted a formal Investment Strategy in 2019. It is now reviewed and revised on an annual basis at the F&GP Committee, most recently on at the 07th August 2023 meeting, under Minute reference 43 (attached as 10.2)</p>	<p>10.5</p>	
<p>10.3 Ensure that the Council is receiving all dividends and interest due on investments and that detail is recorded appropriately in the year of physical receipt and should not be apportioned across two years' accounts.</p>	<p>All interest payments are paid directly into the account and are duly reflected as entries in the corresponding cashbooks. the paucity of the interest means that, when offset with bank charges, the payments are almost net neutral.</p>		
<p>10.4 Ensure that any new loans acquired in the year have been subjected to the appropriate loan sanction approval procedures through county associations and MoH, C&LG: review and obtain copies of the relevant documentation. Please note, this applies to all loans from third parties, not just the PWLB.</p>	<p>The Council has acquired no loans in the Financial Year.</p>		
<p>10.5 Ensure that the balance of loan liability recorded in the Accounts/AGAR is correct by reference to the detail provided annually from the PWLB / UK Debt Agency web site or other relevant bodies providing a loan, and that interest and capital repayments are correctly recorded.</p>	<p>There are no loans in existence, ergo, no loan liability.</p>		
<p>10.6 Where the Council has provided loans to local organisations, review and obtain copies of the relevant agreements and ensure that appropriate guarantees have been obtained covering repayment of outstanding loans.</p>	<p>The Council has provided no loans to any local organisations.</p>		

Set up by: Stuart J Pollard

Completed by: CV Lingard

11. Bank reconciliations

GDPR: Documents to be retained: Bank Reconciliations examined, but at year-end solely the 31st March reconciliations on each account together with supporting year-end bank statements. Prior months tested and "in-year bank" statements should not be retained following completion of the year's audit review.

Programme	Commentary	Note ref.	Recommendation
<p>11.1 Ensure that the Council has, as a minimum, carried out a reconciliation of the cashbook to the bank account(s) at the year-end: these should ideally be undertaken at least quarterly (NALC Model FRs para 2.2 refers) and be subject to independent member review and sign-off to reduce the risk of manipulation or continued absence of action to chase up and clear any long-standing uncleared cheques or other potentially anomalous entries. The reconciliations should be signed and dated by both the preparer and c/checker.</p>	<p>Bank reconciliations are undertaken at each month, via Rialtas Omega, for all the council's bank accounts. The overall Trial Balance is presented in the Management Accounts at each F&GP meeting.</p>		
<p>11.2 Review and agree detail on a sample of reconciliation(s) during the year. As a minimum, the year-end reconciliation must be verified with copies of the year-end bank statements taken for the file (NB: year-end statements only).</p>	<p>Year-end: Checked and verified all bank reconciliation statements from the 01st October 2023 to the 31st March 2024 with no matters arising. The March Reconciliation statements, all accounts are attached as 11.3</p> <p>Interim: Checked and verified all bank reconciliation statements from the 01st April to the 30th September 2023 with no matters arising. The September Reconciliation statements, all accounts are attached as 11.2</p>	<p>11.2 11.3</p>	<p>Graham to email scanned March 2024 reconciliation statements for permanent record 12.06.24</p>

Set up by: Stuart J Pollard Completed by: CV Lingard

11.3 Ensure that any 'out of date' cheques are being written back promptly in the cash book and that no "anomalous" balancing entries are included in the reconciliation detail.	No out of date cheques as at the 31 st March 2024	
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12. Annual Governance and Accountability Return (AGAR) / Financial Statements

GDPR: Documents to be retained: Formal Statement of Accounts (Where prepared in I&E or R&P format, Balance Sheet, Debtors & Creditors YE report, Stock Check reports (Where appropriate), YE Trial Balance, Analytical Review and Annual Return Data proforma.

Programme	Commentary	Note ref.	Recommendation
<p>12.1 Examine the Statements of Account to ensure that they are complete including:</p> <ul style="list-style-type: none"> An Income & Expenditure or Receipts & Payments Account, in accordance with legislative requirements (i.e. >£200k for I&E A/cs and <£200k for R&P A/cs) A Balance Sheet (where appropriate) Supporting Statements and Notes <p>NB: Accounts should ideally be in the standardised format as formerly promoted by the NALC.</p>	<p>Year-end position 31.03.24</p> <p>Rialtas reports</p> <p>Earmarked reserves attached as 12.2</p> <p>Year-end Trial Balance attached as 12.3</p> <p>DCK closing TB 31.03.24 attached as 12.3a</p> <p>Nominal Ledger attached as 12.4</p> <p>Detailed P&L attached as 12.5</p> <p>Detailed Balance Sheet attached as 12.6</p> <p>Summary I&E attached as 12.7</p> <p>Statutory Balance Sheet attached as 12.8</p> <p>DCK Accounting Solutions AR sheet attached as 12.9</p> <p>DCK Unaudited Financial Statements attached as 12.10</p> <p>DCK AGAR detail attached as 12.11</p> <p>Completed AGAR attached as 12.12</p> <p>ASL Annual Return sheet attached as 12.13</p>	<p>12.2</p> <p>12.3</p> <p>12.3a</p> <p>12.4</p> <p>12.5</p> <p>12.6</p> <p>12.7</p> <p>12.8</p> <p>12.9</p> <p>12.10</p> <p>12.11</p> <p>12.12</p> <p>12.13</p>	
<p>12.2 Agree the Accounts to the cashbook/financial ledger, including adjustments for opening and closing debtors and creditors (where appropriate).</p>	<p>Checked and verified with no matters arising.</p>		

Set up by: Stuart J Pollard Completed by: CV Lingard

<p>12.3 Where applicable, review the Council’s arrangements for identifying year-end debtors and creditors and test the accuracy of those disclosed by reference to new-year receipts and payments. Obtain copies of relevant supporting schedules and ensure that no debtors (or creditors) remain unpaid for an undue length of time and that the Council has appropriate debt recovery procedures in place in conjunction with 6.7 above.</p>	<p>Managed via Rialtas by the outsourced accountancy firm, DCK Accounting Solutions. DCK Cashflow report 31.03.24 attached as 12.14 DCK YE Journals report attached as 12.15</p>	<p>12.14 12.15</p>	
<p>12.4 Ensure that the value of capital acquisitions and / or disposals recorded on the R&P A/c or I&E A/c agrees with the increased value recorded on the Supporting Statement/Balance Sheet & Annual Return.</p>	<p>Checked and verified with no issues arising.</p>		
<p>12.5 Ensure that, where applicable, certified stock sheets support the value of any stocks recorded on the Balance Sheet. Where appropriate, ensure that retail/selling price control accounts are being prepared for all saleable stocks.</p>	<p>Not applicable. The council holds no saleable stock.</p>		
<p>12.6 Ensure that, where the GPoC is not in place, the upper limit for S.137 expenditure in the year has been correctly calculated and that expenditure does not exceed that value (NB: this is ring-fenced and any unspent balance may not be “rolled forward” to the next year).</p>	<p>New Milton TC – is eligible to, and has adopted GPoC.</p>		
<p>12.7 Ensure that the appropriate treatment has been applied to any charitable funds for which the Council acts as sole trustee: NB. I.e. they should be excluded from the Annual Return detail.</p>	<p>Yes it has.</p>		

Set up by: Stuart J Pollard **Completed by:** CV Lingard

12.8 Ensure that detail on the AGAR Section 2 is consistent with the Statement of Accounts and underlying accounting records. Obtain copies of Annual Return completed Sections 1 & 2 and keep a copy of the IA Report, all in electronic format, wherever possible.	Checked and verified.		
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Graham Flexman

From: Clerk@newmiltontowncouncil.gov.uk
Subject: FW: New Milton Town Council: Audit Query (LP)
Attachments: 1.0 New Milton TC IA Programme 2023-24.docx; New Milton TC Letter of Engagement 23 8 2024.docx

From: Stuart Pollard <stuart@councilaudit.co.uk>
Sent: 23 August 2024 12:58
To: Graham Flexman <Clerk@newmiltontowncouncil.gov.uk>
Subject: RE: New Milton Town Council: Audit Query (LP)

Hi Graham

As discussed, I attach a copy of our 2023-24 completed IA programme which gives full detail of the work undertaken during the year.

I also attach a new Letter of Engagement for 2024-25 and would ask that you sign, scan and return a copy of page 2 when convenient.

Kind regards

Stuart

S J Pollard
Director



Auditing Solutions Ltd., Company Number 04357952
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stuart@councilaudit.co.uk

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Council

23rd August 2024

Dear Sirs

The purpose of this letter is to set out the basis on which we (are to) act as internal auditors of the Council and the respective areas of responsibility of the Council and of ourselves.

As Councillors of the above Council you are responsible for maintaining proper accounting records and preparing financial statements, which give a true and fair view and comply with the Local Government Act Accounts and Audit Regulations 1996, as amended periodically. You are also responsible for making available to us, as and when required, the Council's accounting records and all other necessary records and related information for us to undertake our review in accordance with the requirements of the "Governance and Accountability Manual – The Practitioner's Guide", including minutes of all Council and Committee meetings.

We have a responsibility to report to the members whether, in our view, the financial statements, as summarised at Section 2 of the statutory Annual Governance and Accountability Return (AGAR), are in accordance with the Council's accounting records, whether they are supported by appropriate systems of internal financial control in the areas specified in the Internal Audit Report embodied in the AGAR and whether they comply with the relevant legislation. In arriving at our view, we are required to consider the following matters, and to report on any in respect of which we are not satisfied:

- a. whether proper accounting records have been kept by the Council;
- b. whether the Council's Balance Sheet and Income and Expenditure Account or Receipts and Payments Account and supporting statements are in agreement with the accounting records and returns;
- c. whether we have obtained all the information and explanations which we think necessary for the purpose of our audit.

In addition, there are certain other matters, which, according to the circumstances, may need to be dealt with in our report.

We have a professional responsibility to report if the financial statements do not comply in any material respect with Statements of Standard Accounting Practice and Financial Reporting Standards, as applicable to local Councils, unless in our opinion the non-compliance is justified in the circumstances.

Our audit will be conducted in accordance with Part 2, Regulation 5 of the Accounts and Audit Regulations as set out in the Local Audit and Accountability Act 2014 (amended) and the Auditing Standards issued by the accountancy bodies and will have regard to relevant Auditing Guidelines. Furthermore, it will be conducted in such a manner as we consider necessary to fulfil our responsibilities and will include such tests of transactions and of ownership and valuation of assets and liabilities as we consider necessary.

We shall expect to obtain such relevant and reliable evidence as we consider sufficient to enable us to draw reasonable conclusions therefrom. The nature and extent of our tests will vary according to our assessment of the Council's accounting systems, and where we may wish to place reliance on the systems of internal control and may cover any aspect of the Council's business operations.

We shall report to you any significant weaknesses in or observations on, the Council's systems which come to our notice and which we consider should be brought to your attention. We will also examine annually the Council's approach to the assessment and formal adoption of the risks associated with the various financial and related systems in the Council.

We shall obtain an understanding of the accounting systems in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether proper accounting records have been maintained.

All evidence obtained, whether in electronic or hard copy format, will be retained in accordance with the General Data Protection Legislation, Auditing Solution's GDPR, and Document & Data retention policies, and the General Data Protection Regulation Non-Disclosure Agreement issued in concert with this Agreement.

As part of our normal audit procedures, we may request you to provide written confirmation of oral representations, which we have received from you during the course of the audit.

In order to assist us with the examination of your financial statements, as summarised in the AGAR, we shall request sight of all relevant supporting documents, including those relating to the chairman's certification of the AGAR, which are due to be issued with the financial statements. We reserve the right to attend relevant meetings of the Council and to receive notice of all meetings.

We may ask, additionally, for confirmation in writing that all the transactions undertaken by the Council have been properly reflected and recorded in the accounting records, and our audit report on your Council's financial statements may refer to this confirmation.

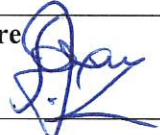
The responsibility for the prevention and detection of irregularities and fraud rests with the Council. Notwithstanding this, we shall endeavour to plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records resulting from irregularities or fraud, but our examination should not be relied upon to disclose irregularities and frauds that may exist. We also require that, in the event of any suspected irregularity being identified by members or the Council's Clerk, we are advised immediately and, if appropriate, consulted on the appropriate courses of action that should be applied to examine the position further.

We shall not be treated as having notice, for the purposes of our audit responsibilities, of information provided to members of our firm other than those engaged on the audit (e.g. information provided in connection with accounting and other services).

Agreement of terms

Once it has been agreed, this letter and contract will remain effective for future years, until it is either cancelled by the Council or ourselves. We respectively ask that, should the Council wish to cancel the contract, due notice is given by 30th September latest in the financial year under review, as work on the year's review will have either commenced prior to or shortly after that date. We shall be grateful if you could confirm in writing your agreement of the terms of this letter or let us know if they are not in accordance with your understanding of our terms of appointment.

Please indicate your agreement by signing this letter and returning to this office.

On behalf of Auditing Solutions Ltd	Signature 	Council NEW MILTON TOWN COUNCIL	Signature G. Flexman Town Clerk
Stuart J Pollard Director	<i>Stuart Pollard</i>	Dated: 23/08/2024	NEW MILTON TOWN COUNCIL TOWN HALL, 2 ASHLEY ROAD NEW MILTON BH25 6BZ