

Those present:

Cllr Smith (Chair)
Cllr Denney
Cllr Ewing
Cllr Evans
Cllr Henderson
Cllr Middleton
Cllr Munson
Michelle Curtis (Parish Clerk/RFO)
Steve Howard – Parish Working Group

1. Apologies for Absence

Apologies were received and accepted from District Councillor Thompson.

2. Declarations of Interest

There were no declarations of interest disclosed.

3. County and District Councillors

There were no County or District Councillors present.

4. Public Forum

There were no members of the public present.

5. Parish Working Group (PWG)

Steve reported:

- A resident had expressed concern regarding overgrown vegetation which was making some footpaths difficult to cross as some of the roads are very narrow. An area of particular concern was from Church Street to the school. **Action:** PWG to work with the Parish Council to try to deal with some of the overgrown vegetation. PWG to knock and ask residents if they would allow volunteers, PWG and Parish Councillors to trim back their hedges to make the footpaths passable.

The Clerk advised that the vegetation on Tollesbury Road opposite the Village Hall was also overgrown. A resident had trimmed some back but further work was required.

- Community Speed Watch continues to carry out patrols. During a one-hour patrol on Tollesbury Road, 24 vehicles were captured speeding.

6. Minutes

Resolved: The Minutes of the Parish Council Meeting held on 28th May 2024 be approved as a true and accurate record of the meeting. Unanimously agreed by those who attended.

The Chair signed the Minutes.

7. Planning Applications

7.1 Application No: 24/00443/TCA PP-13100733

Proposal: T1 - Holly - Fell

Location: St Nicholas Cottage 15 Church Street Tolleshunt D'Arcy

Resolved: Unanimously agreed that the Parish Council do not support the felling of the holly tree but suggests that the tree be pruned.

7.2 To consider any other planning applications received from Maldon District Council - No other applications have been received.

8. Planning Decisions

HOUSE/MAL/24/00281 – 7 Kelvedeon Road - Approved

9. Finance

9.1 Monthly Financial Report

Councillors received the Monthly Financial Report as of 31st May 2024.

Bank Reconciliation – a Closing balance of £52,461.44

Expenditure to date – Budget £34,462 – Actual £4,514

Income to date (including Precept (£24,766) £34,462 – Actual £26,969

Earmarked Funds – Closing Balance £20,252.73 – Net Transfers £10,986.15

The Clerk reported:

- £24,766 received from Maldon District Council for the 2024/25 precept
- £34.43 received from Maldon District Council for interest due to them sending the precept late

The Chair and Vice-Chair signed the Reports.

9.2 Payments

Resolved: Unanimously agreed to approve the payments (Appendix A) totalling £1,670.55.

10. Internal Audit

10.1 Report and Recommendations from the Internal Auditor

The Internal Audit Report for 2023/24 (Appendix B) was received. Councillors considered the recommendations by the Internal Auditor, and comments are as follows:

- 1) NALC Financial Regulations
New Financial Regulations are to be considered for adoption at agenda item 11.
- 2) Reserves
Clerk to review the reserves.
Action: Clerk to present information at the next meeting.
- 3) Play Equipment Inspections
The Chair and Vice-Chair will attend the Routine Playgroup Inspection training.
Regular inspections to resume after the training.
- 4) Clerk's Contract of Employment
A review of the contract will be carried out in due course.

5) Pension – Clerk

Consideration to pensions will be considered when the Clerk reaches the salary threshold.

Overall Councillors were happy with the report.

10.2 Effectiveness of Internal Audit

Councillors reviewed the Effectiveness of Internal Audit as prescribed in the 'Governance and Accountability manual (Appendix C).

11. Financial Regulations

Resolved: Unanimously agreed to adopt the new NALC Financial Regulations.

12. Pavilion

The Clerk advised that the quotations had not been received. To be deferred to the next meeting.

13. Recreation Ground

13.1 Quotations New Path

Cllr Ewing advised that the quotations had not been received. To be deferred to the next meeting.

13.2 Play Equipment Inspection Report

Cllr Middleton advised that he had reviewed the report and prepared a list of required works. The list is to be circulated to Councillors before sending out to companies to obtain quotations for the works.

13.3 Septic Tank – Pavilion

It was noted that the tank requires emptying more frequently due to the increased usage of the Pavilion.

Councillors agreed for the tank to be emptied twice a year (April and September). This would be monitored to see if twice a year is adequate.

Cllr Munson advised that when he had visited the Recreation Ground to meet the contractor who was emptying the tank, it was difficult to find the tank due to the overgrown vegetation.

Action: Clerk to ask the contractor to cut back the overgrown vegetation on the right-hand perimeter.

14. Police

The Police Reports were received and noted.

15. Community Engagement Officers

The CET Report for May 2024 was received and noted.

It was noted that during the CETs Patrols in May, there were 27 speeding offences; 14 on Tollesbury Road. 3 on Kelvedon Road and 10 on Church Street

16. Dog Bin Relocation

The Clerk advised that she had spoken with the resident at 1 Chapel Road who would be happy for the dog bin to be relocated to the layby.

A post for the bin would cost £89.20 + VAT plus £12.50 delivery

Action: Clerk to obtain a quotation for the installation costs.

17. Car Park

Resolved: Unanimously agreed on the response to the landowners' email regarding the proposed car park closure.

18. Administration

18.1 No new information to report.

18.2 The EALC Legal Briefing including Legal Topic Notes (LTN22 – Disciplinary and Grievance Arrangements in Local Councils and LTN23 – Health and Safety) was received and noted.

19. Representative Reports

19.1 Burial Ground – Cllr Henderson
No issues to report.

19.2 Recreation Ground/Pavilion
Cllr Middleton reported:

- The owner of the gymnastics club had contacted the Clerk regarding the guttering/downpipes of the Pavilion. Cllr Denney and himself had checked the guttering/downpipes and they were blocked.

Action: Cllrs Denney, Evans and Middleton to clear the guttering.

19.3 Public Rights of Way
Cllr Henderson reported:

- The broken fingerpost at the field at the Harvesters has been replaced.

19.4 Road Safety/Highways
Cllr Denney reported:

- He had been looking into Speed Indicator Devices and was in the process of obtaining quotations for the supply and installation.

19.5 Village Hall Working Group
Cllr Evans advised that the funding has been paused due to the purdah period.

20. Community Matters

Thanks were expressed to the organisers of the village fete. The fete was successful and £4,000 was raised, which was split between the Village Hall and the Primary School.

21. Dates of the Next Meeting

Tuesday 30th July 2024 – Full Council Meeting – 7.30 pm

The Chair closed the meeting at 7.33pm.

TOLLESHUNT D'ARCY PARISH COUNCIL
PAYMENTS FOR APPROVAL

Appendix A

June 2024

Date	Cheque No.	Payee	Invoice No/Ref	Expenditure Detail	Amount
UNITY TRUST ACCOUNT					
17.06.2024	D/D	EE		Parish Mobile	£17.47
25.06.2024	Online	Wages		Staff Wages	£441.50
	Online	HMRC		Tax & NI June 2024	£277.20
	Online	Mr L Aldridge		Maintenance - Area near village shop	£40.00
	Online	D W Maintenance	2583	Grounds Maintenance	£240.83
	Online	Maldon District Council	TOL40090719	Annual Play Equipment Inspection	£78.12
	Online	Roe Environmental Ltd	65081	Emptying of tank - Pavilion	£147.50
	Online	J Drainage Ltd	00385	Sewer unblock - Pavilion	£150.00
LLOYDS BANK - MULTIPAY CARD					
22.05.2024	Online	Balans		Defibrillator Insurance	£235.29
29.05.2024	D/C	Adobe		Monthly Subscription	£19.97
02.06.2024	D/D	Inisev		Software - Parish Council Website	£19.67
03.06.2024	D/C	Lloyds Bank		Monthly fee	£3.00
TOTAL					£1,670.55

Signed: _____

Date: _____

TOLLESHUNT D'ARCY PARISH COUNCIL

INTERNAL AUDIT REPORT 2023 / 2024

**M Howard (F.C.P.F.A.)
Internal Auditor
May 2024**

CONFIDENTIAL

Introduction

I have now examined the records for 2023/2024 using, as the basis of my review, the internal control objectives required by the external auditor as part of the Annual Return. I would like to take this opportunity to express my appreciation to Mrs. Michelle Curtis for her assistance and for the straight forward and helpful way with which she presented the Council's procedures and records.

Findings

A summary of the Annual Return control objectives, together with my findings and recommendations are listed below:

A. Control Objective

Appropriate books of account have been properly kept throughout the year.

Finding

During the year a computerized accounting system, called "Alpha" was operated and together with payroll software has been used to record the Council's financial transactions for 2023/24. During my audit I was able to check that the transactions were consistent with those recorded by the bank, in the year end accounts and the Annual Return.

At the year end these systems provided the information required in the annual accounts prepared by the Clerk for the latest Annual Return.

B. Control Objective

The council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT appropriately accounted for.

Finding

The Council's Standing Orders and the Financial Regulations were reviewed in May 2024. I understand that there was not time to compare the Financial Regulations with the new Model published by the NALC in April 2024, but that will be done during 2024/25.

During 2023/24 payments were supported by invoices, expenditure was approved, authority for payments were all recorded and VAT appropriately accounted for. At the 31st March 2024 all VAT paid had been reclaimed or accounted for.

C. Control Objective

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

Finding

The risk assessment was reviewed and approved by the Council on the 30th April 2024.

In March 2024, a new "Practitioners Guide" regarding Governance and Accountability for Local Councils was published with changes to the external audit requirements, including those relating to Risk Assessment.

The Risk Assessment and Management document approved by the Council in April 2024 follows the approach recommended in the Practitioners Guide.

With regard the inspection of play equipment there was no mention in the risk assessment of pay equipment inspection other than annually. In the past I have been given to understand that the insurance providers requires recorded weekly inspections.

D. Control Objective

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

Finding

The annual precept requirement did result from an adequate budgetary process. Progress against the budget and reserves was regularly monitored during 2023/24.

I did note that the 2023/24 budget included £4,500 for speed reduction which was not expended. At the year-end this was transferred to a "Speed Reduction" Earmarked Reserve but that it is now unlikely to be used for that purpose.

E. Control Objective

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

Finding

The receipts received during 2023/24 other than the £21,514 precept were:

- £6,600 Rent of Pavilion
- £927 Burial Ground fees.
- £220 Pitch Fees
- £567 Interest Received
- £1,518 VAT recovered

In addition, £685.77 VAT was received in the period ended 31st March 2023 and £832.43 for the period ended 30th September 2023. A further £1575.76 was outstanding as at the 31st March 2024 for the period 1st October 2023 to 31st March 2024.

F. Control Objective

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

Finding

There is no petty cash.

G. Control Objective

Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.

Finding

I have been provided with the new contract of employment for the Clerk following her November 2023 upgrade. During 2023/24 she has been paid consistent with the current contract and her previous contracts of employment.

In addition, the Clerk was paid £187.00 for burial ground duties.

At the end of 2023, NALC has published a new model contract of employment, which include some significant changes, that are not reflected in the current contract of employment.

I was able to verify that all PAYE and NI requirements were met during 2023/24 but identified a few minor issues.

The PAYE year end returns have been submitted to HMRC by the Clerk.

I am aware that there is no pension provided for the Clerk. With annual pay increases to the Clerk's remuneration is getting closer to the £10,000 threshold **requiring automatic enrolment.**

H. Control Objective

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

Finding

I have examined the Register of Assets provided for audit examination which includes insurance valuations which can be reconciled with the insurance policy.

The Value of Assets on the Annual Return at the 31st March 2024 is £223,734 which is consistent with the 2024 asset register.

I. Control Objective

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

Finding

Bank reconciliations were carried out throughout the year and the reconciliation as at the 31st March 2024 was formally recorded and verified during the audit.

J. Control Objective

Accounting statements prepared during the year were prepared on the correct accounting basis, agree with the cash book, and were supported by an adequate audit trail from underlying records.

Finding

The Accounting statements prepared during the year were prepared on a receipts and payments basis, they agree with the cash book, and are supported by an adequate audit trail from underlying records.

K. Control Objective

If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the criteria and correctly declared itself exempt.

Finding

In 2022/23, the Council did not exempt itself from a limited assurance review.

L. Control Objective

The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the transparency code for smaller authorities.

Finding

The Information can be found on tolleshuntarcy.org.

M. Control Objective

The authority during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations

Finding

I have a copy of the 2022/23 Notice of "Public Rights..." and viewed it on the current website.

N. Control Objective

The authority has complied with the publication requirements for 2022/23 AGAR.

Finding

I can confirm these requirements are being complied with on the current website.

I would draw the Council's attention to the publication requirements for the 2023/24 AGAR, particularly those which must be complied with by the 1st July 2024.

O. Control Objective

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

Finding

Not Applicable.

Recommendations

With reference to the above findings, I recommend that the Council speedily progress the following-

- Review the Council's Financial Regulations using the NALC's new model as a basis.

- Review its Reserves
- Review the arrangements for the inspection of play equipment to ensure that they comply with insurance requirements.
- During 2024/25 review the Clerk's Contract of Employment using the NALC's new model as a basis.
- As part of the Clerk's employment review consider the need to make arrangements for a pension,

Opinion

After extensive checking of the Council's records and accounts, I have found the systems to be sound. During the year 2023/24 the procedures and processes required by the external auditor have been improved by the Clerk and operated effectively.

M. G. Howard F.C.P.F.A

31st May 2024

Internal Audit Review Checklist – Part 1 - Meeting Standards

Expected standard	Evidence of achievement	Yes or No	Areas for development
1. Scope of internal audit	Terms of reference for internal audit were (re) approved by full council. Internal audit work takes into account both the council's risk assessment and wider internal controls. Internal audit work covers the council's anti-fraud and corruption arrangements.	Yes	
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations). Reports are made in own name to management. Internal audit does not have any other role within the council/board.	Yes	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4. Relationships	All responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files). Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary.	Yes	
5. Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council. Internal audit has reported in accordance with the plan.	Yes	

Internal Audit Review Checklist – Part 2 – Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of achievement	Yes or No	Areas for development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes	
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	Yes	
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Yes	
Add value and assist the organisation in achieving its objectives.	The council make positive responses to internal audit's recommendations and follows up with action if called for.	Yes	
Be forward thinking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements	Yes	
Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes	
Ensure the right resources are available	Adequate resource is made for internal audit to complete its work. Internal audit understands the council and the legal corporate framework in which it operates.	Yes	