

**REDRUTH TOWN
COUNCIL**



**CONSEL AN DRE
RESRUDH**

Redruth Civic Centre, Alma Place, Redruth, Cornwall TR15 2AT
Tel No: 01209-210038 e-mail: admin@redruth-tc.gov.uk

Town Mayor: Cllr M J Brown

Town Clerk: P B Bennett

See Distribution

Our Reference:
RTC/460/2/Mtg
Date:
12th January 2022

Dear Councillor

Audit & Accounting Governance Committee Meeting – 18th January 2022

You are summoned to attend a Meeting of the Redruth Town Council Audit & Accounting Governance Committee to be held which will be held in the Langman Room, Redruth Civic Centre, Alma Place, on Tuesday 18th January 2022, commencing at 7 p.m.

The Agenda and associated papers are enclosed for your reference and information.

Although the Covid-19 guidelines have now been relaxed, we request that Members do not attend the Council building before 6:50 p.m. Entry to the building will be through the main access doors to the Library and we ask that you continue to wear a face covering, unless exempt, and sanitise hands on entry. At the conclusion of the meeting members are asked to vacate the building promptly through the external door in the Langman Room to Alma Place.

Yours sincerely

A handwritten signature in black ink, appearing to read 'PB', with a horizontal line drawn through it.

Peter Bennett
Town Clerk

Enclosures:

Agenda and associated documentation.

Distribution:

Action:

Cllr Barnes
Cllr Biscoe
Cllr Mrs Biscoe
Cllr Brown
Cllr Craze
Cllr Garrick
Cllr Ms Reeve
Cllr Thomas
Cllr Tremayne

Information:

All other Town Councillors
Press & Public

Redruth Town Council
Audit & Accounting Governance Committee Meeting – 18th January 2022
AGENDA

PART I – PUBLIC SESSION

1. To receive apologies for absence.
2. Members to declare any disclosable pecuniary interests or non-registerable interests (including details thereof) in respect of any item(s) on this Agenda.
3. *To suspend Standing Orders to allow the public to speak.*
4. To allow the public to put questions to the Council on any item on this agenda.
5. *To reinstate Standing Orders.*
6. To confirm the Minutes of the:
 - 6.1 Meeting of the Audit & Accounting Committee held on 18th October 2021. [Minutes attached]
 - 6.2 Extraordinary Meeting of the Audit & Accounting Committee held on 22nd November 2021. [Minutes attached]
7. Town Clerk's Report.
8. To review Income/Expenditure for the period ending December 2021. [See schedule attached]
9. To receive an Interim Internal Audit Report for the year ending 31st March 2022 from the appointed Internal Auditor. [See report attached]



Redruth Civic Centre, Alma Place, Redruth, Cornwall TR15 2AT
Tel No: 01209-210038 e-mail: admin@redruth-tc.gov.uk

Town Mayor: Cllr M J Brown

Town Clerk: P B Bennett

Minutes of a Meeting of the Redruth Town Council Audit & Accounting Governance Committee
held at Redruth Civic Centre, Alma Place, on Monday 18th October 2021

Present: Cllr S Barnes Chairman
Cllr Mrs A Biscoe
Cllr H Biscoe
Cllr M Brown
Cllr B Craze
Cllr Ms D Reeve
Cllr I Thomas

In attendance: P B Bennett Town Clerk
Cllr L Collins

PART I – PUBLIC SESSION

1432.1 **To receive apologies for absence.**

1432.1.1 Apologies were received from Cllr Tremayne (other commitments).

1432.2 **Members to declare any disclosable pecuniary interests or non-registerable interests (including details thereof) in respect of any item(s) on this Agenda.**

1432.2.1 There were no interest declared.

1432.3 **To confirm the minutes of:**

The Audit & Accounting Governance Committee Meeting held on 19th July 2021:

1432.3.1 Unanimously RESOLVED that the minutes of the Audit & Accounting Governance Committee Meeting held on Monday 19th July 2021 were a true and accurate record of proceedings. [Proposed: Cllr Thomas; Seconded: Cllr Ms Reeve].

1432.4 **Town Clerk's Report**

1432.4.1 The Town Clerk's report had been circulated prior to the meeting and was noted.

1432.4.2 Cllrs Craze and Reeve were nominated to carry out this committee's audit checks for the third quarter, if guidelines allow, and to report back to the meeting in January 2022.

1432.5 **To review Income & Expenditure for the period ending September 2021**

1432.5.1 A report had been circulated to members prior to the meeting outlining income and expenditure for the period up to 30th September 2021.

- 1432.5.2 Unanimously RESOLVED that the Income & Expenditure for the period ending September 2021 is agreed and meets the expected budgetary requirements. [Proposed: Cllr Barnes; Seconded: Cllr Mrs Biscoe]
- 1432.6 **To review the effectiveness of our system of internal audit Internal Controls for FY2021-22**
- 1432.6.1 A report had been circulated prior to the meeting outlining the system of internal audit procedures currently used by the Council during FY 2021-22. This matter was considered and discussed in depth.
- 1432.6.2 Unanimously RESOLVED that the committee make a recommendation to Council that our system of internal audit for FY 2021-22 is considered effective and meets the requirements of the Council. [Proposed: Cllr Biscoe; Seconded: Cllr Brown]
- 1432.7 **To review the Town Council's Risk Assessment of Financial Management**
- 1432.7.1 Members considered a report circulated prior to the meeting outlining the Council's Risk Assessment of Financial Management.
- 1432.7.2 Unanimously RESOLVED that the Council's Risk Assessment of Financial Management is considered effective and meets the requirements of the Council. [Proposed: Cllr Biscoe; Seconded: Cllr Brown]

Chairman



The Chambers, Penryn Street, Redruth, Cornwall TR15 2SP

Tel No: 01209-210038 e-mail: admin@redruth-tc.gov.uk

Town Mayor: Cllr M J Brown

Town Clerk: P B Bennett

Minutes of an Extraordinary Meeting of the Redruth Town Council Audit & Accounting Governance Committee held in the Redruth Civic Centre, Redruth on Monday 22nd November 2021

Present: Cllr R S Barnes Chairman
Cllr H Biscoe
Cllr Mrs A Biscoe
Cllr M Brown
Cllr Ms D Reeve
Cllr I Thomas

In attendance: Mr P B Bennett Town Clerk

PART I – PUBLIC SESSION

1439.1 Apologies for absence.

1439.1.1 Apologies were received from Cllrs Craze, Garrick, and Tremayne, (other commitments).

1439.2 To discuss the proposed Council budget for financial year 2022-2023 and to make recommendations to Council in respect of said budget and the level of precept to be raised

1439.2.1 Members of the committee considered a report prepared by the RFO which had been circulated prior to the meeting. The RFO advised that since the report had been circulated, he had received an update of information from Cornwall Council. We now had details of the Council Tax Support Grant which had decreased year on year to £18.2k, however he stood by the recommendation that this should still be allocated to the Transition EMR.

Members then discussed the budget as a whole having accepted the recommendations from the other Standing Committees. The merits of the proposed rise were discussed in detail with the Clerk reminding Members that at present our tier of local authority is not under any capping regime. The Clerk recommended to Members that the recommendations of this committee should not be placed before Members for approval until the Council meeting of 21st December 2021. This would allow for any finer adjustments to be made following any further information at upcoming meetings, and also potentially an update on grant funding towards toilet refurbishment.

1439.2.2 After discussion, primarily around the toilet refurbishment, the Chairman moved the recommendation, which was not supported, and an alternative motion was proposed by Cllr Brown which did receive support.

1439.2.2 RESOLVED by a majority that the committee recommends to Council that we set a budget of £1074946 for Financial Year 2022-2023 and that the level of precept to be raised be set at £1027921. [Proposed: Cllr Brown; Seconded: Cllr Thomas]. Cllrs Barnes and Biscoe voted against.

Chairman

Redruth Town Council

Town Clerks Report – Audit & Accounting Governance Committee

Meeting Date: 18th January 2022

Min No	Item	Action	Response
1432.4	Quarterly Checks by nominated Committee Members		2 Members to be nominated for quarterly checks and report back to April 2022 meeting
1432.4	Independent Auditor Checks		Interim Check carried out – separate agenda item
1439.2	Town Council budget and precept for 2022-2023	Recommendations considered and approved by Council at the meeting of 20 th December 2021	Cornwall Council, as the precepting authority notified of requirement on 30 th December and acknowledgement received

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101 Administration-Staff Costs						
4101 Wages/Salaries	216,954	329,222	112,268		112,268	65.9%
4102 Tax/NIC	51,402	91,748	40,346		40,346	56.0%
4103 Mileage	15	0	(15)		(15)	0.0%
4104 Pensions	52,985	88,878	35,893		35,893	59.6%
Administration-Staff Costs :- Indirect Expenditure	321,357	509,848	188,491	0	188,491	63.0%
Net Expenditure	(321,357)	(509,848)	(188,491)			
102 General Administration						
1176 Precept Received	844,876	844,876	0			100.0%
1177 CTSG Received	30,947	0	(30,947)			0.0%
1190 Interest Received	38	0	(38)			0.0%
General Administration :- Income	875,861	844,876	(30,985)			103.7%
4201 Stationery	680	1,200	520		520	56.6%
4202 Telephone/Internet	849	690	(159)		(159)	123.0%
4203 Mobile Phones	2,211	2,500	289		289	88.4%
4204 Annual Subscriptions	10,955	7,620	(3,335)		(3,335)	143.8%
4205 Photocopier Contract	942	1,250	308		308	75.4%
4206 Postage	336	700	364		364	48.0%
4207 Advertising	72	1,000	928		928	7.2%
4208 Audit	500	3,250	2,750		2,750	15.4%
4210 Mayor's Budget	401	2,000	1,599		1,599	20.0%
4212 Development Resources	0	1,000	1,000		1,000	0.0%
4213 Tablets	2,298	3,065	767		767	75.0%
4214 Newspapers	88	340	252		252	25.8%
4215 Refreshments	24	400	376		376	6.0%
4216 Volunteer Support Fund	0	500	500		500	0.0%
4217 Lib Events & Activities	401	500	99		99	80.1%
4220 Miscellaneous Expenses	0	200	200		200	0.0%
4221 Loan Repayment	17,244	17,388	144		144	99.2%
4222 IT Support	4,327	8,560	4,233		4,233	50.5%
4223 HR Outsourcing	14,100	7,500	(6,600)		(6,600)	188.0%
4224 TIC Bulk Buy	114	2,000	1,886		1,886	5.7%
General Administration :- Indirect Expenditure	55,541	61,663	6,122	0	6,122	90.1%
Net Income over Expenditure	820,320	783,213	(37,107)			
6001 less Transfer to EMR	30,947					
Movement to/(from) Gen Reserve	789,373					

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
201 Christmas Festival						
4304 Christmas Lights	14,392	17,200	2,808		2,808	83.7%
4305 Christmas Events	5,681	6,000	319		319	94.7%
4313 Tourism	95	0	(95)		(95)	0.0%
Christmas Festival :- Indirect Expenditure	20,168	23,200	3,032	0	3,032	86.9%
Net Expenditure	(20,168)	(23,200)	(3,032)			
202 Other Events						
4716 Remembrance	21	850	829		829	2.5%
4717 Poppy Parade	0	2,000	2,000		2,000	0.0%
4722 Covid Celebration	0	2,000	2,000		2,000	0.0%
Other Events :- Indirect Expenditure	21	4,850	4,829	0	4,829	0.4%
Net Expenditure	(21)	(4,850)	(4,829)			
203 Administration Services						
4207 Advertising	324	2,200	1,876		1,876	14.7%
4701 Elections	0	5,000	5,000		5,000	0.0%
4703 Office Equipment	19	500	481		481	3.8%
4706 Council Website	290	700	410		410	41.4%
4708 Training	1,266	5,000	3,734		3,734	25.3%
4709 Donations	1,700	5,000	3,300		3,300	34.0%
4710 Christmas Goodwill	0	500	500		500	0.0%
4711 Youth Council	46	1,000	955		955	4.5%
4715 Town Website	89	450	361		361	19.9%
4718 Town Guide	3,035	6,200	3,165		3,165	49.0%
4719 C4L	0	2,500	2,500		2,500	0.0%
4720 Plastic Champion	0	500	500		500	0.0%
Administration Services :- Indirect Expenditure	6,770	29,550	22,780	0	22,780	22.9%
Net Expenditure	(6,770)	(29,550)	(22,780)			
204 RIM&PF						
4401 Marshals	0	370	370		370	0.0%
4402 Music Acts	1,084	3,000	1,916		1,916	36.1%
4403 Street Ents	0	1,000	1,000		1,000	0.0%
4404 Marketing/Advertising	2,484	2,500	16		16	99.4%
4405 Equip/Toilets/Tables/Chairs	0	1,000	1,000		1,000	0.0%
4407 First Aid	432	450	18		18	95.9%
4408 Bunting	0	275	275		275	0.0%

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4410 Marquees	0	700	700		700	0.0%
4413 Road Closures/Licenses	57	100	43		43	57.5%
4414 Hospitality	0	250	250		250	0.0%
4416 Fun Day	0	400	400		400	0.0%
4419 Generators	0	1,700	1,700		1,700	0.0%
4421 Electricity	0	100	100		100	0.0%
4422 Miners Day Activities	0	100	100		100	0.0%
RIM&PF :- Indirect Expenditure	4,057	11,945	7,888	0	7,888	34.0%
Net Expenditure	(4,057)	(11,945)	(7,888)			
205 Murdoch						
4401 Marshals	0	1,000	1,000		1,000	0.0%
4402 Music Acts	1,350	1,200	(150)		(150)	112.5%
4403 Street Ents	1,150	1,000	(150)		(150)	115.0%
4404 Marketing/Advertising	731	1,000	269		269	73.1%
4405 Equip/Toilets/Tables/Chairs	0	300	300		300	0.0%
4407 First Aid	0	460	460		460	0.0%
4408 Bunting	0	275	275		275	0.0%
4410 Marquees	0	900	900		900	0.0%
4411 Stage	0	900	900		900	0.0%
4412 Market Stalls	0	1,250	1,250		1,250	0.0%
4413 Road Closures/Licenses	0	420	420		420	0.0%
4415 Misc Expenses	0	300	300		300	0.0%
4418 Afternoon Dance	0	200	200		200	0.0%
4427 Schools	0	1,650	1,650		1,650	0.0%
Murdoch :- Indirect Expenditure	3,231	10,855	7,624	0	7,624	29.8%
Net Expenditure	(3,231)	(10,855)	(7,624)			
206 St Piran Festival						
4401 Marshals	0	350	350		350	0.0%
4402 Music Acts	0	3,000	3,000		3,000	0.0%
4405 Equip/Toilets/Tables/Chairs	0	250	250		250	0.0%
4406 Printing Programmes	0	500	500		500	0.0%
4408 Bunting	0	275	275		275	0.0%
4413 Road Closures/Licenses	0	75	75		75	0.0%
4424 Transport	0	350	350		350	0.0%
St Piran Festival :- Indirect Expenditure	0	4,800	4,800	0	4,800	0.0%
Net Expenditure	0	(4,800)	(4,800)			

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>210 Other Services</u>						
1075 Income-Floral Displays	265	0	(265)			0.0%
Other Services :- Income	<u>265</u>	<u>0</u>	<u>(265)</u>			
4501 Purchases & Works	6,543	6,500	(43)		(43)	100.7%
4507 Town Clock Maintenance	955	1,500	545		545	63.7%
4514 CCTV Monitoring	9,287	8,250	(1,037)		(1,037)	112.6%
4515 CCTV R&M	2,421	5,000	2,579		2,579	48.4%
4516 CCTV Capital	0	3,500	3,500		3,500	0.0%
4520 Weed Control	4,860	5,000	140		140	97.2%
4521 Vehicle Fuel	1,240	1,500	260		260	82.7%
4522 Machinery Fuel	299	1,000	701		701	29.9%
4523 Floral Displays	13,538	15,000	1,462		1,462	90.3%
4524 GWaT Maintenance	69	4,000	3,932		3,932	1.7%
4525 PPE	227	1,500	1,273		1,273	15.2%
Other Services :- Indirect Expenditure	<u>39,440</u>	<u>52,750</u>	<u>13,310</u>	<u>0</u>	<u>13,310</u>	<u>74.8%</u>
Net Income over Expenditure	<u>(39,175)</u>	<u>(52,750)</u>	<u>(13,575)</u>			
<u>301 The Chamber</u>						
4209 Insurance	6,250	6,250	0		0	100.0%
4601 Non-domestic Business Rate	9,656	10,800	1,145		1,145	89.4%
4602 Gas	1,712	2,050	338		338	83.5%
4603 Water	1,602	550	(1,052)		(1,052)	291.3%
4604 Electricity	3,755	550	(3,205)		(3,205)	682.8%
4605 Waste	735	0	(735)		(735)	0.0%
4606 Lifts	85	420	335		335	20.2%
4610 Building Maintenance	1,390	2,000	610		610	69.5%
4611 Air Conditioning	104	850	747		747	12.2%
4615 Hygene Contracts	0	365	365		365	0.0%
4616 Security Systems	0	355	355		355	0.0%
The Chamber :- Indirect Expenditure	<u>25,288</u>	<u>24,190</u>	<u>(1,098)</u>	<u>0</u>	<u>(1,098)</u>	<u>104.5%</u>
Net Expenditure	<u>(25,288)</u>	<u>(24,190)</u>	<u>1,098</u>			
<u>302 Market Way</u>						
1002 Income - MW Retail	18,417	0	(18,417)			0.0%
Market Way :- Income	<u>18,417</u>	<u>0</u>	<u>(18,417)</u>			
4209 Insurance	3,928	3,750	(178)		(178)	104.8%
4601 Non-domestic Business Rate	29,215	32,000	2,785		2,785	91.3%
4602 Gas	1,801	3,000	1,199		1,199	60.0%

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4603 Water	452	3,000	2,548		2,548	15.1%
4604 Electricity	15,292	8,000	(7,292)		(7,292)	191.1%
4605 Waste	2,050	4,000	1,950		1,950	51.3%
4606 Lifts	85	420	335		335	20.2%
4607 Cleaning	11,469	12,500	1,031		1,031	91.8%
4610 Building Maintenance	15,411	7,000	(8,411)		(8,411)	220.2%
4611 Air Conditioning	0	1,000	1,000		1,000	0.0%
4615 Hygiene Contracts	394	2,000	1,606		1,606	19.7%
4616 Security Systems	0	1,500	1,500		1,500	0.0%
Market Way :- Indirect Expenditure	80,097	78,170	(1,927)	0	(1,927)	102.5%
Net Income over Expenditure	(61,680)	(78,170)	(16,490)			
303 Library						
1020 Income - Fines/Lost Items	73	0	(73)			0.0%
1022 Income - Photocopy	725	0	(725)			0.0%
1023 Income - Small Items	27	0	(27)			0.0%
1024 Income - Reservations	10	0	(10)			0.0%
1026 Income - Misc	14	0	(14)			0.0%
1027 Income - Sale of Books	63	0	(63)			0.0%
1028 Income - Seagull Sacks	515	0	(515)			0.0%
1029 TIC Income	60	0	(60)			0.0%
Library :- Income	1,488	0	(1,488)			
4604 Electricity	1,760	0	(1,760)		(1,760)	0.0%
Library :- Indirect Expenditure	1,760	0	(1,760)	0	(1,760)	
Net Income over Expenditure	(273)	0	273			
304 Public Toilets						
1085 Income - Toilets	1,149	0	(1,149)			0.0%
Public Toilets :- Income	1,149	0	(1,149)			
4601 Non-domestic Business Rate	(2,745)	0	2,745		2,745	0.0%
4603 Water	0	2,500	2,500		2,500	0.0%
4604 Electricity	228	1,000	772		772	22.8%
4607 Cleaning	8,109	10,500	2,391		2,391	77.2%
4610 Building Maintenance	3,246	1,000	(2,246)		(2,246)	324.6%
4615 Hygiene Contracts	304	375	71		71	81.1%
Public Toilets :- Indirect Expenditure	9,143	15,375	6,232	0	6,232	59.5%
Net Income over Expenditure	(7,993)	(15,375)	(7,382)			

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
305 St Rumons Gardens						
4603 Water	5	50	46		46	9.0%
4604 Electricity	878	320	(558)		(558)	274.3%
4605 Waste	867	875	8		8	99.1%
4610 Building Maintenance	1,378	1,000	(378)		(378)	137.8%
St Rumons Gardens :- Indirect Expenditure	3,127	2,245	(882)	0	(882)	139.3%
Net Expenditure	(3,127)	(2,245)	882			
306 EEPF						
4511 Grounds Maintenance	2,571	2,800	229		229	91.8%
4512 Play Equipment Inspections	69	250	182		182	27.4%
4513 Play Equipment Maintenance	0	1,500	1,500		1,500	0.0%
4605 Waste	978	985	7		7	99.3%
EEPF :- Indirect Expenditure	3,618	5,535	1,917	0	1,917	65.4%
Net Expenditure	(3,618)	(5,535)	(1,917)			
307 Plain-an-Gwarry						
4512 Play Equipment Inspections	93	250	157		157	37.2%
4513 Play Equipment Maintenance	0	1,500	1,500		1,500	0.0%
4605 Waste	612	625	13		13	98.0%
Plain-an-Gwarry :- Indirect Expenditure	705	2,375	1,670	0	1,670	29.7%
Net Expenditure	(705)	(2,375)	(1,670)			
320 Capital Expenditure						
4503 Climate Change	0	10,000	10,000		10,000	0.0%
4508 Compound Rent	1,333	2,000	667		667	66.7%
4510 Vehicles	14,368	18,000	3,632		3,632	79.8%
4526 Toilet Refurb	0	25,000	25,000		25,000	0.0%
4527 Mobile Speed Signs	0	10,000	10,000		10,000	0.0%
4528 Library Furniture	733	1,000	267		267	73.3%
Capital Expenditure :- Indirect Expenditure	16,434	66,000	49,566	0	49,566	24.9%
Net Expenditure	(16,434)	(66,000)	(49,566)			
401 Planning						
4721 Neighbourhood Plan	975	5,000	4,025		4,025	19.5%
Planning :- Indirect Expenditure	975	5,000	4,025	0	4,025	19.5%
Net Expenditure	(975)	(5,000)	(4,025)			

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
999 Ear Marked Reserves						
1100 Income-Miscellaneous	3,175	0	(3,175)			0.0%
Ear Marked Reserves :- Income	3,175	0	(3,175)			
4903 Elections EMR	0	18,533	18,533		18,533	0.0%
4904 Playgrounds EMR	0	11,770	11,770		11,770	0.0%
4905 Grounds Equipment EMR	0	5,731	5,731		5,731	0.0%
4908 SK8 Park	248,501	23,054	(225,447)		(225,447)	1077.9%
4909 Bus Shelters EMR	0	3,988	3,988		3,988	0.0%
4910 Station Hill Site EMR	0	1,200	1,200		1,200	0.0%
4911 Signs EMR	0	5,942	5,942		5,942	0.0%
4912 Training EMR	0	531	531		531	0.0%
4913 Website EMR	2,625	9,622	6,997		6,997	27.3%
4914 Building Contingency	0	4,387	4,387		4,387	0.0%
4915 Running Costs EMR	0	4,659	4,659		4,659	0.0%
4917 Receptions EMR	0	650	650		650	0.0%
4918 Tourism EMR	0	1,156	1,156		1,156	0.0%
4921 Neighbourhood Plan EMR	2,089	1,081	(1,008)		(1,008)	193.2%
4924 Mayors Allowance EMR	40	5,319	5,279		5,279	0.8%
4925 CCTV	0	6,219	6,219		6,219	0.0%
4926 Building Maintenance EMR	2,557	14,719	12,162		12,162	17.4%
4927 Public Realms	0	2,000	2,000		2,000	0.0%
4928 Christmas Lights EMR	0	1,479	1,479		1,479	0.0%
4929 Transition	8,886	24,697	15,811		15,811	36.0%
4930 Town Trail Leaflets	715	5,637	4,922		4,922	12.7%
4931 Toilets	0	14,399	14,399		14,399	0.0%
4934 Bunting/Flags	0	2,427	2,427		2,427	0.0%
4935 Youth Council	0	1,410	1,410		1,410	0.0%
4936 Redruth Community Centre	250	9,000	8,750		8,750	2.8%
4937 Legacy	0	2,500	2,500		2,500	0.0%
4938 Floral Displays	0	6,000	6,000		6,000	0.0%
4940 Events Contingency EMR	0	10,758	10,758		10,758	0.0%
4942 Advertising EMR	0	2,860	2,860		2,860	0.0%
4943 Market Way EMR	0	12,976	12,976		12,976	0.0%
4944 Library EMR	0	1,307	1,307		1,307	0.0%
4946 CIL	(1,969)	12,428	14,397		14,397	(15.8%)
4947 Staffing	0	40,100	40,100		40,100	0.0%
4948 Climate Change	0	20,000	20,000		20,000	0.0%
4949 TVF	(72,750)	0	72,750		72,750	0.0%
Ear Marked Reserves :- Indirect Expenditure	190,943	288,539	97,596	0	97,596	66.2%
Net Income over Expenditure	(187,769)	(288,539)	(100,770)			
6000 plus Transfer from EMR	267,313					
6001 less Transfer to EMR	80,144					
Movement to/(from) Gen Reserve	(600)					

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	900,354	844,876	(55,478)			106.6%
Expenditure	782,676	1,196,890	414,214	0	414,214	65.4%
Net income over Expenditure	<u>117,679</u>	<u>(352,014)</u>	<u>(469,693)</u>			
plus Transfer from EMR	267,313					
less Transfer to EMR	111,091					
Movement to/(from) Gen Reserve	<u>273,900</u>					



**HUDSON ACCOUNTING LTD.
INTERIM INTERNAL AUDIT REPORT:
TO THE MEMBERS OF REDRUTH TOWN COUNCIL
YEAR ENDED 31ST MARCH 2022.**

**ISSUE DATE: 03/11/2021
ISSUED TO: TOWN CLERK**

INTRODUCTION:

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Scope:

The scope of the audit covers, as a minimum, the areas included in the Internal Audit Report contained in the Annual Governance & Accountability Return and the Transparency Code.

Any areas not covered at this interim stage will be included later in the year or during the final audit activity.

Approach:

Audit work is carried out in line with the Chartered Institute of Public Finance and Accountancy's

Internal Audit Standards and guidance issued by the National Association of Local Councils.

Where applicable we have included reference to 'proper practice' and the associated guidance as laid out in 'Governance & Accountability for Smaller Authorities in England' which is applicable to financial years from 1st April 2021.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed.

GENERAL COMMENTS:

We would like to thank the staff for their assistance and co-operation during the audit.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

It should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

We have provided a table of audit recommendations that allow for the Council's response which can be used as an ongoing monitoring tool. We would be grateful if, in due course, it is completed and returned to us.

AUDIT COMMENTARY:

Items in **bold text** within the body of the report represent our findings in respect of the application of controls, text in *italics* represent suggested actions that fall short of being a formal recommendation or do not necessarily pertain to the application of internal controls.

Previous Recommendations

The current position in respect of previous transactions is included on the attached Internal Audit Response Record.

Accounting Records

The accounts are maintained on RBS accounting software they were up to date and appeared free from material errors.

Financial Regulations

Financial Regulations were last reviewed in September 2019.

Payments

A sample of payments was tested to establish whether the spending decision, procurement process, certification and approval for payment were in line with Financial Regulations as well as ensuring that payments were supported by invoices, VAT was correctly accounted for and payment controls were applied.

Payment:

Payments over £1,000 were tested; controls had been properly applied and there are no issues to report.

VAT:

VAT had been accurately recorded.

Risk

Risk Assessment:

The council has yet to review its risk management arrangements in the current financial year.

Insurance:

Statutory insurances are in place and the Fidelity Guarantee is adequate at £2 million.

Cash:

An Investment Strategy covering the current financial year was approved in July 2021.

Budgets

Setting:

We reviewed the 2021/22 budget setting process as part of our final audit work last year and we review the 2022/23 process later in the year.

Monitoring:

Quarterly reports have been provided to the Audit & Finance Committee.

Income

Systems were tested to ensure that suitable controls are in place to ensure that all income is received in a timely manner, that charges are correctly applied and that any cash received is promptly receipted and banked.

Precept:

The precept payment received is in accord with that set by the Council.

Market Way Rents:

Tenants have been invoiced in line with their Agreements in all but one case, the reason for which is being reviewed.

Festival stalls:

The various festivals have not been held due to the pandemic.

VAT:

VAT claims are up to date.

Payroll

New Starters:

New employees have been issued with Contracts of Employment and are being paid in accordance with them.

Re-gradings:

The changes recommended in the Staffing Review have been accurately implemented.

Tax, NI & Pensions:

PAYE and pension requirements have been properly discharged.

Bank Reconciliations

Bank reconciliations are carried out monthly and testing showed them to be accurate with no old unresented payments or 'balancing' entries.

Electors Rights

The 2020/21 AGAR was properly approved by Full Council in April 2021.

The opportunity for electors to examine the accounts was properly advertised and the publication requirements in respect of the 2021/22 accounts have been met.

INTERNAL AUDIT RESPONSE RECORD – REDRUTH TOWN COUNCIL

No	Recommendation	Management Response	Timescale/ Responsibility	Follow Up (for auditor use)
INTERIM REPORT 2018/19				
2	The accounting system is used to manage the budget setting process and the use of earmarked reserves and that income budgets included Council Tax Support Grant are input into the system.	Agreed		Test at year-end once 2022/23 budget process has been completed