

**REDRUTH TOWN  
COUNCIL**



**CONSEL AN DRE  
RESRUDH**

The Chambers, Penryn Street, Redruth, Cornwall TR15 2SP  
Tel No: 01209-210038 e-mail: admin@redruth-tc.gov.uk

**Town Mayor: Cllr Ms D L Reeve**

**Town Clerk: P B Bennett**

*Our Reference:*  
RTC/460/2/Mtg  
*Date:*  
10<sup>th</sup> July 2019

See Distribution

Dear Councillor

**Audit & Accounting Governance Committee Meeting – 15<sup>th</sup> July 2019**

You are summoned to attend a Meeting of the Redruth Town Council Audit & Accounting Governance Committee to be held on Monday 15<sup>th</sup> July 2019 at The Chambers, Penryn Street, Redruth, commencing at 7 p.m.

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

Yours sincerely

A handwritten signature in black ink, appearing to be '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 Mrs Davidson  
Cllr Garrick  
Cllr Ms Reeve  
Cllr Tregunna

Information:

All other Town Councillors  
Press & Public

**Redruth Town Council**  
**Audit & Accounting Governance Committee Meeting – 15<sup>th</sup> July 2019**

**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 23<sup>rd</sup> April 2019. [Minutes attached]
7. Town Clerk's Report. [See report attached]
8. To review Income/Expenditure for the quarter ending June 2019. [See schedule attached]
9. To receive a report from Committee Members responsible for carrying out Internal Control checks for 1<sup>st</sup> Quarter 2019-2020. [See report attached]
10. To approve the current list of Direct Debits. [See report attached]



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

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**Town Mayor: Cllr Ms D L Reeve**

**Town Clerk: P B Bennett**

Minutes of a Meeting of the Redruth Town Council Audit & Accounting Governance Committee held in The Council Chamber, The Chambers, Penryn Street, Redruth on Tuesday 23<sup>rd</sup> April 2019

Present: Cllr C Garrick Chairman  
Cllr S Barnes  
Cllr H Biscoe  
Cllr Mrs A Biscoe  
Cllr M Brown  
Cllr Mrs J Davidson  
Cllr Ms D Reeve  
Cllr J Tregunna

In attendance: P B Bennett Town Clerk  
Cllr I Thomas

PART I – PUBLIC SESSION

1304.1 **Apologies for absence.**

1304.1.1 Apologies were received from Cllr Mrs Ellenbroek (family commitments).

1304.2 **Members to declare any disclosable pecuniary interests or non-registerable interests (including details thereof) in respect of any item(s) on this Agenda.**

1304.2.1 None.

1304.3 **To confirm the minutes of:**

*The Audit & Accounting Governance Committee Meeting held on 21<sup>st</sup> January 2019:*

1304.3.1 RESOLVED by a majority that the minutes of the Audit & Accounting Governance Committee Meeting held on Monday 21<sup>st</sup> January 2019 were a true and accurate record of proceedings. [Proposed: Cllr Biscoe; Seconded: Cllr Mrs Davidson] Cllr Tregunna abstained as he was not present at the meeting.

1304.4 **Town Clerk's Report**

1304.4.1 The Town Clerk's report had been circulated prior to the meeting and was noted.

1304.5 **To review Income & Expenditure for the quarter ending March 2019**

1304.5.1 Unanimously RESOLVED that the Income & Expenditure for the period ending March 2019 is agreed and meets the expected budgetary requirements. [Proposed: Cllr Biscoe; Seconded: Cllr Mrs Davidson]

- 1304.6 **To receive a report from Committee Members responsible for carrying out Internal Control checks for 4<sup>th</sup> Quarter 2018-2019**
- 1304.6.1 A report on the Internal Control checks carried out by Cllrs Barnes and Biscoe was circulated prior to the meeting. They were thanked for their work and for preparing the report, which was discussed in some depth.
- 1304.6.2 Unanimously RESOLVED that the report on internal controls for the fourth quarter of Financial Year 2018-19 with recommendations be accepted. [Proposed: Cllr Barnes; Seconded: Cllr Biscoe]
- 1304.6.3 It was agreed that Cllrs Garrick and Mrs Davidson be appointed to carry out the next set of Internal Control checks, reporting to the next committee meeting in July 2019.
- 1304.7 **To receive a report from the Independent Internal Auditor on completion of his work on the accounts for the year ended 31<sup>st</sup> March 2019**
- 1304.7.1 A report from the Independent Internal Auditor on completion of his work on the accounts for the year ended 31<sup>st</sup> March 2019 had been circulated prior to the meeting. The report was discussed in detail and the recommendations were acknowledged.
- 1304.7.2 Unanimously RESOLVED that the report of the independent Internal Auditor been accepted. [Proposed: Cllr Mrs Davidson; Seconded: Cllr Brown]
- 1304.8 **To receive the Council Accounts for Year Ending 31<sup>st</sup> March 2019 and make recommendations to Council**
- 1304.8.1 A report had been circulated prior to the meeting outlining the matters relating to the Council Accounts for the year ended 31<sup>st</sup> March 2019. This matter was considered and discussed in depth, and it was agreed to make positive recommendations to Council for their approval.
- 1304.8.2 Unanimously RESOLVED that
- a. That this committee recommends that Council approves the Annual Governance Statement in Section 1 of the Annual Return, as outlined above, and primarily evidenced by the work of our independent internal auditor and this committee's work on internal audit checks, thereby accepting our responsibility for the preparation of the statement of accounts and for the Council's internal controls.
  - b. That this Committee recommends to the Council that the Accounting Statements 2018-19 for the Town Council be approved and signed off at Section 2 of the Annual Return.
  - b. That this committee recommends that Council in approving the Statement of Accounts in Section 1 of the Annual Return confirms the explanation of the variances exceeding +/- 15% for Boxes 3, 4, 5, and 6, and the difference between Boxes 7 & 8.
  - c. Approves the details to be included in our response to Section 2, Assertion 5, as outlined above.
  - d. That committee recommends the Council notes with gratitude the work of the internal independent auditor and his reports.
- [Proposed: Cllr Barnes; Seconded: Cllr Garrick]

**Chairman**

**Redruth Town Council**

**Town Clerks Report – Audit & Accounting Governance Committee**

**Meeting Date: 15<sup>th</sup> July 2019**

<b>Min No</b>	<b>Item</b>	<b>Action</b>	<b>Response</b>
1304.8	Council Accounts for year ended 31 <sup>st</sup> March 2019.	Approved by Council at its meeting of 29 <sup>th</sup> April 2019 and forwarded to external auditor	Period for exercising public rights ends on 26 <sup>th</sup> July 2019. Annual Return expected to be returned during August/early September.

## Detailed Income &amp; Expenditure by Budget Heading 30/06/2019

Month No: 3

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<b>101 Administration-Staff Costs</b>						
4101 Wages/Salaries	60,110	210,696	150,586		150,586	28.5%
4102 Tax/NIC	4,325	55,496	51,171		51,171	7.8%
4104 Pensions	9,220	55,085	45,865		45,865	16.7%
Administration-Staff Costs :- Indirect Expenditure	<b>73,655</b>	<b>321,277</b>	<b>247,622</b>	<b>0</b>	<b>247,622</b>	<b>22.9%</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(73,655)</b>					
<b>102 General Administration</b>						
1100 Income-Miscellaneous	54	0	(54)			0.0%
1176 Precept Received	310,149	0	(310,149)			0.0%
1177 CTSG Received	18,641	0	(18,641)			0.0%
1190 Interest Received	1,071	0	(1,071)			0.0%
General Administration :- Income	<b>329,915</b>	<b>0</b>	<b>(329,915)</b>			
4103 Mileage	2	0	(2)		(2)	0.0%
4201 Stationery	380	1,000	620		620	38.0%
4202 Telephone/Internet	352	1,320	968		968	26.7%
4203 Mobile Phones	381	1,300	919		919	29.3%
4204 Annual Subscriptions	4,647	6,000	1,353		1,353	77.5%
4205 Photocopier Contract	395	1,550	1,155		1,155	25.5%
4206 Postage	178	500	322		322	35.7%
4207 Advertising	0	1,000	1,000		1,000	0.0%
4208 Audit	(1,200)	2,500	3,700		3,700	(48.0%)
4209 Insurance	52	0	(52)		(52)	0.0%
4210 Mayor's Budget	413	2,000	1,587		1,587	20.6%
4212 Development Resources	33	1,000	967		967	3.3%
4213 Tablets	392	2,500	2,108		2,108	15.7%
4220 Miscellaneous Expenses	41	200	159		159	20.5%
4221 Loan Repayment	8,945	17,820	8,875		8,875	50.2%
General Administration :- Indirect Expenditure	<b>15,013</b>	<b>38,690</b>	<b>23,677</b>	<b>0</b>	<b>23,677</b>	<b>38.8%</b>
<b>Net Income over Expenditure</b>	<b>314,902</b>	<b>(38,690)</b>	<b>(353,592)</b>			
6000 plus Transfer from EMR	829					
6001 less Transfer to EMR	18,641					
<b>Movement to/(from) Gen Reserve</b>	<b>297,090</b>					
<b>201 Christmas Festival</b>						
4207 Advertising	(38)	0	38		38	0.0%
4220 Miscellaneous Expenses	65	0	(65)		(65)	0.0%
4304 Christmas Lights	0	17,200	17,200		17,200	0.0%

## Detailed Income &amp; Expenditure by Budget Heading 30/06/2019

Month No: 3

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4305 Christmas Events	0	6,000	6,000		6,000	0.0%
Christmas Festival :- Indirect Expenditure	<u>27</u>	<u>23,200</u>	<u>23,173</u>	<u>0</u>	<u>23,173</u>	<u>0.1%</u>
Movement to/(from) Gen Reserve	<u>(27)</u>					
<u>202 Section 137 Floral Displays</u>						
4306 Floral Displays	0	14,000	14,000		14,000	0.0%
Section 137 Floral Displays :- Indirect Expenditure	<u>0</u>	<u>14,000</u>	<u>14,000</u>	<u>0</u>	<u>14,000</u>	<u>0.0%</u>
Movement to/(from) Gen Reserve	<u>0</u>					
<u>203 Administration Services</u>						
1100 Income-Miscellaneous	15	0	(15)			0.0%
Administration Services :- Income	<u>15</u>	<u>0</u>	<u>(15)</u>			
4207 Advertising	793	2,000	1,207		1,207	39.6%
4701 Elections	0	5,000	5,000		5,000	0.0%
4703 Office Equipment	0	1,500	1,500		1,500	0.0%
4706 Council Website	523	680	158		158	76.8%
4708 Training	2,000	2,000	0		0	100.0%
4709 Donations	579	3,000	2,421		2,421	19.3%
4710 Christmas Goodwill	0	500	500		500	0.0%
4711 Youth Council	24	1,500	1,476		1,476	1.6%
4715 Town Website	0	400	400		400	0.0%
4718 Town Guide	3,025	5,500	2,475		2,475	55.0%
Administration Services :- Indirect Expenditure	<u>6,944</u>	<u>22,080</u>	<u>15,136</u>	<u>0</u>	<u>15,136</u>	<u>31.4%</u>
Movement to/(from) Gen Reserve	<u>(6,928)</u>					
<u>204 RIM&amp;PF</u>						
1101 Income - Stalls	175	0	(175)			0.0%
1103 Income - Advertising	83	0	(83)			0.0%
RIM&PF :- Income	<u>258</u>	<u>0</u>	<u>(258)</u>			
4207 Advertising	(38)	0	38		38	0.0%
4220 Miscellaneous Expenses	65	0	(65)		(65)	0.0%
4401 Marshals	0	370	370		370	0.0%
4402 Music Acts	0	3,000	3,000		3,000	0.0%
4404 Marketing/Advertising	160	2,500	2,340		2,340	6.4%
4405 Equip/Toilets/Tables/Chairs	0	1,000	1,000		1,000	0.0%
4407 First Aid	0	450	450		450	0.0%
4408 Bunting	0	275	275		275	0.0%
4410 Marquees	0	700	700		700	0.0%

## Detailed Income &amp; Expenditure by Budget Heading 30/06/2019

Month No: 3

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4413 Road Closures/Licenses	0	100	100		100	0.0%
4414 Hospitality	0	250	250		250	0.0%
4416 Fun Day	37	400	363		363	9.3%
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%
<b>RIM&amp;PF :- Indirect Expenditure</b>	<b>224</b>	<b>10,945</b>	<b>10,721</b>	<b>0</b>	<b>10,721</b>	<b>2.0%</b>
<b>Movement to/(from) Gen Reserve</b>	<b>34</b>					
<b>205 Murdoch</b>						
1101 Income - Stalls	80	0	(80)			0.0%
1103 Income - Advertising	188	0	(188)			0.0%
<b>Murdoch :- Income</b>	<b>268</b>	<b>0</b>	<b>(268)</b>			
4207 Advertising	(38)	0	38		38	0.0%
4220 Miscellaneous Expenses	65	0	(65)		(65)	0.0%
4401 Marshals	0	650	650		650	0.0%
4402 Music Acts	1,060	1,200	140		140	88.3%
4403 Street Ents	531	1,000	469		469	53.1%
4404 Marketing/Advertising	332	1,000	668		668	33.2%
4405 Equip/Toilets/Tables/Chairs	298	400	102		102	74.5%
4406 Printing Programmes	454	0	(454)		(454)	0.0%
4407 First Aid	0	450	450		450	0.0%
4408 Bunting	0	275	275		275	0.0%
4409 Security	644	250	(394)		(394)	257.4%
4410 Marquees	860	1,200	340		340	71.7%
4411 Stage	0	830	830		830	0.0%
4412 Market Stalls	1,083	1,300	217		217	83.3%
4413 Road Closures/Licenses	409	310	(99)		(99)	132.0%
4415 Misc Expenses	89	80	(9)		(9)	110.6%
4418 Afternoon Dance	100	200	100		100	50.0%
4427 Schools	1,020	1,500	480		480	68.0%
4433 Parade	0	200	200		200	0.0%
<b>Murdoch :- Indirect Expenditure</b>	<b>6,907</b>	<b>10,845</b>	<b>3,938</b>	<b>0</b>	<b>3,938</b>	<b>63.7%</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(6,639)</b>					
<b>206 St Piran Festival</b>						
4207 Advertising	(38)	0	38		38	0.0%
4220 Miscellaneous Expenses	65	0	(65)		(65)	0.0%
4401 Marshals	0	350	350		350	0.0%



## Detailed Income &amp; Expenditure by Budget Heading 30/06/2019

Month No: 3

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4402 Music Acts	500	3,000	2,500		2,500	16.7%
4405 Equip/Toilets/Tables/Chairs	60	250	190		190	24.0%
4406 Printing Programmes	0	500	500		500	0.0%
4413 Road Closures/Licenses	0	75	75		75	0.0%
4430 Transport	0	350	350		350	0.0%
4431 Show	0	300	300		300	0.0%
<b>St Piran Festival :- Indirect Expenditure</b>	<b>587</b>	<b>4,825</b>	<b>4,238</b>	<b>0</b>	<b>4,238</b>	<b>12.2%</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(587)</b>					
<b>210 Other Services</b>						
1080 Income-Footpaths	1,615	0	(1,615)			0.0%
<b>Other Services :- Income</b>	<b>1,615</b>	<b>0</b>	<b>(1,615)</b>			
4501 Purchases & Works	2,591	5,000	2,409		2,409	51.8%
4506 Signs	0	500	500		500	0.0%
4507 Town Clock Maintenance	504	1,100	596		596	45.9%
4514 CCTV Monitoring	5,000	5,000	0		0	100.0%
4515 CCTV R&M	1,050	4,000	2,950		2,950	26.3%
4520 Weed Control	0	5,000	5,000		5,000	0.0%
4521 Vehicle Fuel	585	2,500	1,915		1,915	23.4%
4522 Machinery Fuel	126	1,000	874		874	12.6%
4523 Floral Displays	56	0	(56)		(56)	0.0%
<b>Other Services :- Indirect Expenditure</b>	<b>9,913</b>	<b>24,100</b>	<b>14,187</b>	<b>0</b>	<b>14,187</b>	<b>41.1%</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(8,298)</b>					
<b>301 The Chamber</b>						
4209 Insurance	6,233	7,000	767		767	89.0%
4601 Non-domestic Business Rate	3,165	10,600	7,436		7,436	29.9%
4602 Gas	623	3,600	2,977		2,977	17.3%
4603 Water	387	2,000	1,613		1,613	19.4%
4604 Electricity	1,452	4,200	2,748		2,748	34.6%
4605 Waste	117	750	633		633	15.6%
4606 Lifts	85	420	335		335	20.2%
4607 Cleaning	69	450	381		381	15.3%
4610 Building Maintenance	238	2,000	1,762		1,762	11.9%
4611 Air Conditioning	0	800	800		800	0.0%
4615 Hygiene Contracts	0	360	360		360	0.0%
4616 Security Systems	0	340	340		340	0.0%
<b>The Chamber :- Indirect Expenditure</b>	<b>12,369</b>	<b>32,520</b>	<b>20,151</b>	<b>0</b>	<b>20,151</b>	<b>38.0%</b>
<b>Movement to/(from) Gen Reserve</b>	<b>(12,369)</b>					

## Detailed Income &amp; Expenditure by Budget Heading 30/06/2019

Month No: 3

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<b>302 Market Way</b>						
1002 Income - MW Retail	8,037	0	(8,037)			0.0%
Market Way :- Income	<u>8,037</u>	<u>0</u>	<u>(8,037)</u>			
4209 Insurance	3,700	3,700	0		0	100.0%
4220 Miscellaneous Expenses	50	0	(50)		(50)	0.0%
4601 Non-domestic Business Rate	517	2,100	1,583		1,583	24.6%
4604 Electricity	391	2,000	1,609		1,609	19.6%
4605 Waste	676	3,000	2,324		2,324	22.5%
4607 Cleaning	3,022	8,700	5,678		5,678	34.7%
4610 Building Maintenance	1,005	2,000	995		995	50.2%
4615 Hygene Contracts	76	1,000	924		924	7.6%
4616 Security Systems	0	350	350		350	0.0%
Market Way :- Indirect Expenditure	<u>9,437</u>	<u>22,850</u>	<u>13,413</u>	<u>0</u>	<u>13,413</u>	<u>41.3%</u>
Net Income over Expenditure	<u>(1,400)</u>	<u>(22,850)</u>	<u>(21,450)</u>			
6000 plus Transfer from EMR	50					
Movement to/(from) Gen Reserve	<u>(1,350)</u>					
<b>303 Library</b>						
1020 Income - Fines/Lost Items	753	0	(753)			0.0%
1021 Income - Hire AV	13	0	(13)			0.0%
1022 Income - Photocopy	700	0	(700)			0.0%
1023 Income - Small Items	20	0	(20)			0.0%
1024 Income - Reservations	9	0	(9)			0.0%
1026 Income - Misc	3	0	(3)			0.0%
1027 Income - Sale of Books	179	0	(179)			0.0%
Library :- Income	<u>1,677</u>	<u>0</u>	<u>(1,677)</u>			
4214 Newspapers	24	0	(24)		(24)	0.0%
4511 Grounds Maintenance	0	300	300		300	0.0%
4601 Non-domestic Business Rate	6,921	23,000	16,079		16,079	30.1%
4602 Gas	0	3,000	3,000		3,000	0.0%
4603 Water	0	620	620		620	0.0%
4604 Electricity	0	3,400	3,400		3,400	0.0%
4605 Waste	137	550	413		413	24.9%
4607 Cleaning	0	13,000	13,000		13,000	0.0%
4610 Building Maintenance	77	0	(77)		(77)	0.0%
4703 Office Equipment	0	750	750		750	0.0%
Library :- Indirect Expenditure	<u>7,159</u>	<u>44,620</u>	<u>37,461</u>	<u>0</u>	<u>37,461</u>	<u>16.0%</u>
Net Income over Expenditure	<u>(5,483)</u>	<u>(44,620)</u>	<u>(39,137)</u>			
6000 plus Transfer from EMR	65					
Movement to/(from) Gen Reserve	<u>(5,418)</u>					

## Detailed Income &amp; Expenditure by Budget Heading 30/06/2019

Month No: 3

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<b>304 Public Toilets</b>						
1085 Income - Toilets	680	0	(680)			0.0%
Public Toilets :- Income	<u>680</u>	<u>0</u>	<u>(680)</u>			
4601 Non-domestic Business Rate	811	3,000	2,190	2,190	27.0%	
4603 Water	752	1,400	648	648	53.7%	
4604 Electricity	167	1,000	833	833	16.7%	
4607 Cleaning	1,728	10,250	8,522	8,522	16.9%	
4610 Building Maintenance	425	2,000	1,575	1,575	21.2%	
4615 Hygene Contracts	38	350	312	312	10.9%	
Public Toilets :- Indirect Expenditure	<u>3,920</u>	<u>18,000</u>	<u>14,080</u>	<u>0</u>	<u>14,080</u>	<u>21.8%</u>
Movement to/(from) Gen Reserve	<u>(3,240)</u>					
<b>305 St Rumons Gardens</b>						
4603 Water	8	80	73	73	9.4%	
4604 Electricity	0	320	320	320	0.0%	
4605 Waste	0	841	841	841	0.0%	
4610 Building Maintenance	0	500	500	500	0.0%	
St Rumons Gardens :- Indirect Expenditure	<u>8</u>	<u>1,741</u>	<u>1,734</u>	<u>0</u>	<u>1,734</u>	<u>0.4%</u>
Movement to/(from) Gen Reserve	<u>(8)</u>					
<b>306 EEPF</b>						
4511 Grounds Maintenance	223	1,500	1,277	1,277	14.9%	
4512 Play Equipment Inspections	0	500	500	500	0.0%	
4513 Play Equipment Maintenance	277	1,500	1,223	1,223	18.5%	
4605 Waste	0	970	970	970	0.0%	
EEPF :- Indirect Expenditure	<u>500</u>	<u>4,470</u>	<u>3,970</u>	<u>0</u>	<u>3,970</u>	<u>11.2%</u>
Movement to/(from) Gen Reserve	<u>(500)</u>					
<b>307 Plain-an-Gwarry</b>						
4513 Play Equipment Maintenance	528	1,500	972	972	35.2%	
4605 Waste	0	620	620	620	0.0%	
Plain-an-Gwarry :- Indirect Expenditure	<u>528</u>	<u>2,120</u>	<u>1,592</u>	<u>0</u>	<u>1,592</u>	<u>24.9%</u>
Movement to/(from) Gen Reserve	<u>(528)</u>					
<b>320 Capital Expenditure</b>						
4504 Bus Shelters	0	2,000	2,000	2,000	0.0%	
4508 Compound Rent	0	1,440	1,440	1,440	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 30/06/2019

Month No: 3

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4510 Vehicles	1,681	10,300	8,619		8,619	16.3%
Capital Expenditure :- Indirect Expenditure	<u>1,681</u>	<u>13,740</u>	<u>12,059</u>	<u>0</u>	<u>12,059</u>	<u>12.2%</u>
Movement to/(from) Gen Reserve	<u>(1,681)</u>					
<b>999 Ear Marked Reserves</b>						
4901 Town Clock EMR	315	31,090	30,775		30,775	1.0%
4902 Office Equipment EMR	0	13,225	13,225		13,225	0.0%
4903 Elections EMR	0	8,668	8,668		8,668	0.0%
4904 Playgrounds EMR	0	11,770	11,770		11,770	0.0%
4905 Grounds Equipment EMR	0	9,945	9,945		9,945	0.0%
4906 Footpaths EMR	0	333	333		333	0.0%
4907 Regeneration EMR	0	2,377	2,377		2,377	0.0%
4908 SK8 Park	0	25,252	25,252		25,252	0.0%
4909 Bus Shelters EMR	0	1,988	1,988		1,988	0.0%
4910 Station Hill Site EMR	0	1,200	1,200		1,200	0.0%
4911 Signs EMR	0	442	442		442	0.0%
4912 Training EMR	0	2,000	2,000		2,000	0.0%
4913 Website EMR	0	1,622	1,622		1,622	0.0%
4914 Building Contingency	0	16,882	16,882		16,882	0.0%
4915 Running Costs EMR	0	4,659	4,659		4,659	0.0%
4916 Fuel EMR	0	4,865	4,865		4,865	0.0%
4917 Receptions EMR	40	690	650		650	5.8%
4918 Tourism EMR	0	3,180	3,180		3,180	0.0%
4919 St Rumons Gardens EMR	0	750	750		750	0.0%
4920 Building Development EMR	0	1,390	1,390		1,390	0.0%
4921 Neighbourhood Plan EMR	2,175	7,743	5,568		5,568	28.1%
4922 Members Allowances EMR	0	1,952	1,952		1,952	0.0%
4923 Vehicles EMR	1,629	3,218	1,589		1,589	50.6%
4924 Mayors Allowance EMR	0	3,466	3,466		3,466	0.0%
4925 CCTV	2,871	6,723	3,852		3,852	42.7%
4926 Building Maintenance EMR	0	30,350	30,350		30,350	0.0%
4927 Public Realms	0	10,093	10,093		10,093	0.0%
4928 Christmas Lights EMR	0	1,479	1,479		1,479	0.0%
4929 Transition	417	139,602	139,185		139,185	0.3%
4930 Town Trail Leaflets	0	5,637	5,637		5,637	0.0%
4931 Toilets	0	15,348	15,348		15,348	0.0%
4932 Roundabouts	0	4,377	4,377		4,377	0.0%
4933 Kresen Kernow	0	2,815	2,815		2,815	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%

## Detailed Income &amp; Expenditure by Budget Heading 30/06/2019

Month No: 3

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4936 Redruth Community Centre	0	9,000	9,000		9,000	0.0%
4937 Legacy	5,000	10,000	5,000		5,000	50.0%
4939 Pensions EMR	0	1,990	1,990		1,990	0.0%
4940 Events Contingency EMR	0	6,638	6,638		6,638	0.0%
4941 Memorial Day EMR	0	140	140		140	0.0%
4942 Advertising EMR	0	2,860	2,860		2,860	0.0%
4943 Market Way EMR	0	13,026	13,026		13,026	0.0%
4944 Library EMR	0	232,556	232,556		232,556	0.0%
4945 PWLB EMR	0	18,000	18,000		18,000	0.0%
Ear Marked Reserves :- Indirect Expenditure	<u>12,446</u>	<u>673,178</u>	<u>660,732</u>	<u>0</u>	<u>660,732</u>	<u>1.8%</u>
6000 plus Transfer from EMR	12,446					
<b>Movement to/(from) Gen Reserve</b>	<u><u>0</u></u>					
<b>Grand Totals:- Income</b>	<b>342,466</b>	<b>0</b>	<b>(342,466)</b>			<b>0.0%</b>
<b>Expenditure</b>	<b>161,318</b>	<b>1,283,201</b>	<b>1,121,883</b>	<b>0</b>	<b>1,121,883</b>	<b>12.6%</b>
<b>Net Income over Expenditure</b>	<u><u>181,148</u></u>	<u><u>(1,283,201)</u></u>	<u><u>(1,464,349)</u></u>			
plus Transfer from EMR	13,390					
less Transfer to EMR	18,641					
<b>Movement to/(from) Gen Reserve</b>	<u><u>175,897</u></u>					

## REDRUTH TOWN COUNCIL

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### REPORT FOR: Meeting of the Audit & Accounting Governance Committee on 15<sup>th</sup> July 2019

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#### 1.0 **SUBJECT OF REPORT: To receive a report from Committee Members responsible for carrying out Internal Control Checks**

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#### 2.0 **SUMMARY OF IMPLICATIONS**

- a. Policy - Yes
- b. Financial - No
- c. Legal - No

#### 3.0 **TERMS OF REFERENCE**

- 3.1 This Committee has agreed that checks on the Internal Controls would be carried out by Members of this Committee on a quarterly basis. This is the fourteenth report and covers the first quarter of the Financial Year 2019-20. The checks were carried out by Cllr's Mrs Davidson and Garrick on 7<sup>th</sup> June 2019.

#### 4.0 **REPORT**

- 4.1 In accordance with the agreed check list the following are findings in relation to the check of Internal Controls carried out by the undersigned.

##### **Bank Reconciliation**

- BC1-4 This has been completed up to date as at 31<sup>st</sup> May 2019, with the balance reconciled. There were no differences and it was confirmed that the reconciled difference is nil.

##### **Receipts & Payments**

- RP1 A random selection of receipts & payments including FPOs and DDMs were selected to check since the last audit all were initialled correctly.
- RP2-3 All payments have been approved by RFO and correctly authorised.
- RP4 All invoice and cheque stubs have been authorised, and all cheque stubs and invoices were countersigned accordingly.
- RP5 All receipts have been identified correctly with regard to reason for payment and identity of payee. All Faster Payments made electronically are reference numbered.
- RP6 VAT has been correctly accounted for on all receipts and payments.
- RP7 The VAT return for the 1<sup>st</sup> quarter has not yet been submitted to HMRC as it was not due at the time of checking.
- RP8 PAYE return for May 2019 has been submitted for payment on 7<sup>th</sup> June 2019.
- RP9 Pension contributions are paid monthly. The payments for May 2019 were submitted on for payment on 7<sup>th</sup> June 2019.

## Computer Security

- CS1 All equipment physically secure, one in reception chained, four others housed in lockable rooms.
- CS2 All equipment is security marked.
- CS3 All PC's, linked to the server, are password protected - individuals have set their own passwords which are changed every 30 days.
- CS4-5 Files are backed up through the server, which also has an internal back-up facility. In addition files are also backed up via Cloud with VisionICT.
- CS6 A random check of websites visited was carried out on the PB's PC - there was nothing to cause any concern.

ACTION: A different pc needs to be checked at the time of next visit.

## Effectiveness of Internal Controls

- IC1 Steve Hudson of Hudson Accounting was appointed as the Council's auditor at the July 2017 Audit & Accounting Governance Committee meeting. Contract expires at the end of financial year 2019/20
- IC2 The IA is confirmed as independent of the Council.
- IC3 All IA reports are made in his own name.
- IC4 The Audit Plan Law Appendix 9 of the Governance and Accountability for Local Councils – A Practitioners Guide (England) 2010 was approved at the meeting of the committee on 21st October 2014.
- IC5 The internal audit will consist of two visits per year. The April visit carries out risk assessments. It also carries out wider internal controls.
- IC6 The IA is considered by Council to be competent and has carried out the internal audit work ethically, with integrity and objectively.
- IC7 Interim audits are now being carried out by members of the committee.
- IC8 This is the fifteenth occasion that members have carried out audits, and the report will be presented at the Audit & Accounting Governance Committee Meeting.  
ACTION: Agree 2 new members of the committee to conduct the next audit.
- IC9 Regular budget monitoring is now carried out by the Audit and Accounting Governance Committee.
- IC10 The Committee is asked to make responses and recommendations to this report at its next meeting.
- IC11 Adequate insurance cover is in place including Public Liability which has now been increased at no extra charge from £10 million to £15 million with the Fidelity Guarantee cover increased to **£2 million** – as approved by this committee at its meeting in April 2019
- IC12 The Asset Register has been viewed and is up to date. Assets are currently valued at £980,389.00
- IC13 The Asset Register has been brought up to date as per the recommendations from the IA, and has been reconciled with the Insurance schedule.

## **Staffing**

- S1 Contracts of Employment for members of staff were available during this visit, including Library Staff who have been transferred from Cornwall Council
- S2 Annual leave forms were checked and all records have been updated.
- S3 The TIEA, Grounds staff and Off Administrator and Admin Asst receive overtime. Management staff receives Time Off In Lieu (TOIL) unless otherwise agreed.
- S4 Employees are on the correct pay for their spinal column point. The FCM's rate of pay was checked.
- S5. Staff appraisals are currently being carried out. Staff 1-2-1's have been done for all staff and this was confirmed by checking a member of the library staff.

## **Health & Safety**

- HS1 The Town Council Health & Safety Policy document has been produced and approved by the Amenities Committee meeting on 5<sup>th</sup> September, 2016. Document examined
- HS2 The Accident Book and Fire Register were checked.  
Fire alarm bell records were checked and found to be in order.  
Fire extinguishers were checked and it was noted that these were due to be tested in Jan 2019). This has not been done and the company are to be hastened to get them all done.
- HS3 A selection of Risk assessments were checked and found to be in order.
- HS4 It was recommended that informal 'walk round' risk assessment checks are made by staff, with occasional 'walk round' checks by members. The roof on the top floor has been leaking. A check was carried out by Cllr Garrick during this audit with the exception of the meeting room which was occupied.  
ACTION POINT: Walk round checks to be continued on further audit visits.
- HS5 There have been no accidents involving Council staff since the last Internal Control Check.

## **4.2 Proposal**

It is proposed that Members accept the report as read and that action is taken on the points raised before, or at, the next internal audit.

Cllr. J.Davidson  
Cllr. C.Garrick

26<sup>th</sup> June 2019



## REDRUTH TOWN COUNCIL

### REPORT FOR: Audit & Accounting Governance Committee Meeting of 15<sup>th</sup> July 2019

#### 1.0 SUBJECT OF REPORT: To approve the current list of Direct Debits

#### 2.0 SUMMARY OF IMPLICATIONS

- a. Policy - Yes
- b. Financial - No
- c. Legal - No

#### 3.0 TERMS OF REFERENCE

3.1 Council are required to approve annually those Direct Debits which have been set up in the Council's name.

#### 4.0 REPORT

- 4.1 When setting up Direct Debits from the Council's bank, two Members and the Clerk sign to ensure that our mandate in met. This approval then lasts for the duration of the Direct Debit.
- 4.2 Attached therefore is a list of all those current variable direct debits and these should be reviewed and approved.
- 4.3 These are:

<u>Name</u>	<u>Reference</u>		<u>Last Paid</u>
Biffa Waste Service	R36029	Waste Contract (The Chambers)	3 Jul 19
Cornwall Council	802681845	NDBR (Library)	1 Jul 19
Cornwall Council	800297361	NDBR (The Chambers)	1 Jul 19
Cornwall Council	802658743	NDBR (Market Way)	1 Jul 19
Cornwall Council	802549460	NDBR (Public Toilets)	1 Jul 19
De Lage Landen Leasing	95340449882	Photocopier Lease	8 Jul 19
EE Ltd	Q87938062931338213	Mobile Phones	28 Jun 19
Francotyp Postilia	T030478	Postage Teleset	21 May 19
Francotyp Postilia	500604	Machine Lease	15 Jul 19
GC Re Sage Software		Sage Software	4 Jul 19
Hewlett Packard	400900759656	Tablets	2 Jul 19
Lloyds Bank Corporate Card	5563140348486194	Corporate Card	17 Jun 19

Opie Oils	A03399	Machinery Fuel	17 Jun 19
PWLB	REDRUTH	Loan (The Cornwall Centre)	1 May 19
South West Water	1072124801	Water Charges (St Rumon's Gardens)	1 Jul 19
South West Water	2147244101	Water Charges (The Chambers)	1 Jul 19
Total GP Ltd	1051013	Gas Charges ( The Chambers)	17 Jun 19
UK Fuels	FLO00001837	Vehicle/Machinery Fuel	10 Jun 19

5.0 **RECOMMENDATIONS**

- 5.1 It is recommended that this committee approve the renewal of authority for the current variable direct debits.

P B Bennett  
Town Clerk & Responsible Financial Officer