

Risk Assessment <div style="display: flex; flex-direction: column; align-items: center;"> <div style="background-color: red; color: white; padding: 2px 5px; margin-bottom: 2px;">HIGH</div> <div style="background-color: yellow; color: black; padding: 2px 5px; margin-bottom: 2px;">MEDIUM</div> <div style="background-color: green; color: white; padding: 2px 5px;">LOW</div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> 0 1 15 </div>	<p style="text-align: center;">Faversham Town Council INTERNAL AUDIT 2024-2025 AUDIT PLAN WITH COMMENTS / FINDINGS</p> <p>I am pleased to report to Members of the Faversham Town Council (the “Council”), that I have completed my interim internal audit of the Council’s records for the twelve-month period to 31 March 2025, following my audit visit and subsequent conversations on 6 May 2025.</p> <p>Councillors should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Councillors of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.</p> <p>I would like to take this opportunity to thank the Town Clerk, Ms Louise Bareham and Ms Fiona Palmer covering the Finance Asst role for their assistance given to me during my audit visit.</p>		
Area	Item	Comments / Findings Interim visit 4 Nov 2024	Comments / Findings Year-end Audit 6 May 2025
Previous Audits	<ul style="list-style-type: none"> Date of last External Audit Certificate or Exemption Certificate for 2023-24 Comments if any Publication on website. Date of last Internal Audit Comments if any Review of any items outstanding from previous internal / external audit reports. 	<p>Forvis Mazars (formerly Mazars) signed off the Report & Certificate 2023-24 on 8th Sept 2024 with no one matters to report, posted to the website on 12 Sept 2024. P&R Comm 30 Sept 2024 Min 150 & Council 14 Oct 2024 Min 301 noted the conclusion of the 2023-24 AGAR noted the Auditors Report and Certificate for 2023-24.</p> <p>The Year-end Internal Audit Report for 2023-24 was considered by Cllrs attending P&R Comm 3 June 2024 Min 123 noting the Report.</p>	<p>Council 11 Nov 2024 Min 313 noted the conclusions of AGAR 2023-24.</p> <p>P&R Comm 2 Dec 2024 Min 171 – considered the Interim Report noting the comments concerning the Moorings debtors.</p>
Minutes	<ul style="list-style-type: none"> Review of the Council minutes in particular the full Council meetings and the Committees responsible for Governance & Finance matters. General Power of Competence (GPC) ? Dispensations in place eg - S.40 LA&A Act 2014 filming/recording 	<p>Minutes and Agendas are available to view on the website as are any accompanying reports/papers. As reported previously P&R Comm 5 Feb 2024 Min 081 – reviewed the Committees and Meeting Calendar for 2024-25. Recommendations to Town Council included resuming monthly meetings, which was amended by Council 12 Feb 2024 Min 176 with proviso that Chairs/Vice Chairs can choose to cancel a meeting in liaison with the Town Clerk at short notice if there are no items for decision.</p>	<p>Minutes and agendas to April 2025 were viewed via the excellent indexing on the Councils website.</p>

		<p>Following the May 2023 Election the Council resolved to adopt the General Power of Competence – Council 15 May 2023 Min 009 NALC Star Awards 2024 P&R 1 July 2024 Min 135 Town Clerk given delegated powers to apply on the Council's behalf.</p> <p>Local Council Award Scheme Quality Gold – re-application in process</p>	<p>The Town Council received a Quality Gold Highly Commended rating in December 2024, which gives the Town Council the Quality Gold Award (held for 4 years) for the second time, an impressive achievement.</p>
Code of Conduct/ Acceptance of Office	<ul style="list-style-type: none"> • Date adopted • Any changes in elected/co-opted members since last Audit visit? • DPI's complete • DPI's on website or weblink • New Governance Compliance NEXT ELECTION ? 	<p>Cllr Gibson (Abbey ward) & Jones (Watling ward) elected and appointed to Committees in Jan 2024 following two resignations in Oct 2023. There have been no changes in Town Councillors since then.</p> <p>The DPI information is available via a weblink on the Swale BC website although all the DPIs are summarised,</p> <p>May 2027</p>	<p>P&R Comm 2 Dec 2024 Min 173 refers to the introduction of the mandatory use of Councillor ID badges during official duties and public interaction.</p> <p>There have been no Town Councillors since my last visit.</p>
Standing Orders (SOs) and Financial Regulations (FRs)	<ul style="list-style-type: none"> • Have they been formally adopted and applied? • Have any changes been made since they were adopted or the last audit and minuted? • Are Tender/contract values consistent between SOs & FRs and changes been formally adopted by the Council? • Virtual Meetings / Delegation to Clerk/RFO still in place ? • Updated re New NALC Models SO's 2022, Fin Regs 2024 ? <p>Two signature rule still in place?</p>	<p>P&R Comm 3 June 2024 Mins 118 & 119 resolved to adopt the updated Standing Orders 2024 and the new model Financial Regulations 2024</p> <p>Scheme of delegation to Committees, Working Groups and Staff adopted October 2023 and reviewed by P&R Comm 3 June 2024 Min 122</p> <p>Updates in place 2 signature rule in place</p>	<p>The annual review of the Council Standing Orders & Financial Regulations will be undertaken in June 2025.</p>
Risk Management	<ul style="list-style-type: none"> • Risk Assessments – Are they: <ul style="list-style-type: none"> ○ Carried out regularly? ○ Adequate? ○ Reported in the minutes? ○ Inspections of play equipment etc if carried out by staff/Cllrs have they been trained, accredited? ○ ANNUAL REVIEW ? 	<p>The Risk Assessment and Management Strategy 2024-25 approved by P&R Comm 2 April 2024 Min 099</p> <p>No responsibility for play areas</p>	<p>The Risk Assessment and Management Strategy 2025-26 approved by P&R Comm 7 April 2025 Min 212, aligns with the Standing Orders & Financial Regulations and covers financial, strategic and operational risks, a very comprehensive document available to view on the Council's website.</p>

	<ul style="list-style-type: none"> ● Insurance cover – is it: <ul style="list-style-type: none"> ○ Appropriate/Adequate? ○ LTA in place? ○ Reviewed regularly? ○ Fidelity Guarantee Cover £ (Balances + ½ Precept) ● Internal controls – are they: <ul style="list-style-type: none"> ○ Documented? ○ Adequate? ○ Reviewed regularly? ○ Statement of Internal Control (SIC)? ● Systems and Procedures – are they: <ul style="list-style-type: none"> ○ Documented? ○ Adequate? ○ Followed? ○ Reviewed regularly? 	<p>Council 8 April 2024 Min 207 insurance cover for 2024-25 (the final year of the LTA) approved.</p> <p>The vehicle insurance renewed to 2 Aug 2024 with Zurich Municipal.</p> <p>Endsleigh Insurance – re Community Minibus cover from 23 Feb 2024 to 22 Feb 2025</p> <p>Hayes Parsons Specialist insurance broker to renew the Collection Insurance Policy, From 16 May 2024 to 15 May 2025.</p> <p>The Statement of Internal Control for 2024-25, which included the Cllr Audits was discussed and accepted by P&R 2 April 2024 Min 098.</p> <p>P&R Comm 4 Mar 2024 Min 089 – Cllr Eyre nominated to replace Cllr Crayford as a Cllr Auditor. Council 8 July 2024 Min 257 resolved to appoint Cllr Saunders as a second Cllr Auditor.</p> <p>P&R Comm 3 June 2024 Min 121 & 122 - Grant Policy, Code of Conduct, Complaints Policy, Publication Scheme, Training Policy, H&S Policy, Scheme of Delegation and General Terms of Reference for Comms & Working Groups.</p> <p>P&R Comm 2 Sept 2024 Min143 – Flag Flying Policy, Robe Wearing Policy</p> <p>P&R Comm 30 Sept 2024 Min 154 - Volunteer Policy, Lone Working Policy</p> <p>Civility & Respect Pledge renewed Council 14 Oct 2024 Min 304</p>	<p>Council 8 April 2024 Min 207 insurance cover for 2024-25 (the final year of the LTA) approved.</p> <p>P&R Comm 3 Mar 2025 Min 200 refers to the Insurance Quotes tabled at the Meeting for a new 3-year LTA. Company A was selected, ie Zurich Municipal Ins (ZM). Commencing 1 April 2025 to 31 March 2028 with similar cover to the previous LTA with ZM, but now includes TS Hazard and the Boxing Club buildings in Conduit Street.</p> <p>Vehicle insurance was renewed in August 2024 with ZM as was the Minibus insurance with Endsleigh Ins in Feb 2025 for a further year in both cases.</p> <p>The Statement of Internal Control for 2025-26, which included the Cllr Audits was discussed and accepted by P&R 2 April 2025 Min 211.</p> <p>Cllr Audits completed to Feb 2025, March 2025 to be done on 12 May 2025 by Cllr Eyre.</p> <p>P&R Comm 6 Jan 2025 Min 185 – Safeguarding Policy adopted but to engage a specialist to rewrite a more appropriate policy.</p> <p>P&R Comm 3 Feb 2025 Min 192 – adopted the updated Reserves Policy</p>
Budgetary Controls	<ul style="list-style-type: none"> ● Is the annual budgeting process reported and approved by the full Council? <ul style="list-style-type: none"> ○ Budget/Precept amounts minuted? ○ Review of All Reserves included as part of the Budget Setting Process? ● Is the actual performance against the budgets reported to the Council during the year 	<p>Monthly monitoring of spend against budgets by P&R Comm using the Omega Reports, eg 1 July 2024 Min 130 and 30 Sept 2024 Min 149</p> <p>Quarterly Reports available on the website.</p> <p>2025-26 Budget & Precept</p> <p>Cllrs Budget Workshop scheduled for 9 Nov 2024</p> <p>Annual Finance Meeting 20 Jan 2025.</p>	<p>Monthly monitoring of budgets by P&R Comm using the Omega Reports, eg 4 Nov 2024 Min 160 considered the Month 6 Report. 3 Feb 2025 Min 190 considered the Month 9 Report.</p> <p>A schedule of Receipts & Payments are presented to each Council Meeting for agreement. Eg Council 11 Dec 2023 Min 150.</p> <p>2025-26 Budget & Precept</p> <p>Draft Budget presented with a 15% increase to be discussed by the Finance Meeting of the Town Council 20 Jan 2025.</p> <p>Notified 2025-26 Tax Base = 7451 an inc. of 0.86%</p>

	<ul style="list-style-type: none"> ○ Compare with Fin Regs requirements? • Are significant variances explained in sufficient detail? 		Finance Meeting provided with 3 options 9%, 12% and 15% increases within the Town Clerk's Report. Budget - £755,000 agreed (12%) - Council 20 Jan 2025 Min 349. Unspent 2024-25 Budgets to be vired to Earmarked Reserves Min 350. Precept Request for 2025-26 = £755,000 Min 351. The Salary Budget for 2025-26 agreed Min 353.
Section 137 expenditure if relevant (GPC adopted?) £10.81 FOR 2024-25 (£9.93 FOR 2023-24)	<ul style="list-style-type: none"> • What is the cash limit for the year? • Is a separate account/analysis kept? • Has the cash limit been exceeded? <p>Have the spending powers been properly used and Minuted?</p>	Not required GPC adopted in May 2023.	GPC in place.
Book-keeping	<ul style="list-style-type: none"> • Cashbook - is it: • Fit for purpose? • Arithmetically correct? • Balanced regularly? • Reported to Council regularly? • Turnover above £200k pa ? Income & Expenditure basis of accounting? • Record keeping and the arrangements in place to store previous year's accounts etc. 	<p>Rialtas Omega system in place managed by the Finance Clerk (Ms Sunley)</p> <p>Facilities Booking System also provided by Rialtas</p> <p>The Council accounts on an Income and Expenditure basis.</p>	<p>Rialtas Omega system used to produce the year-end accounts, managed by Fiona Palmer who was covering for Emma Sunley Finance and Minutes Officer, who was on maternity leave.</p> <p>The Council accounts on an Income and Expenditure basis.</p>
Petty Cash	<ul style="list-style-type: none"> • Has the amount of petty cash float been agreed? • Are all petty cash entries recorded? • Are payments made from petty cash fully supported by receipts / VAT invoices? • Are petty cash reimbursements signed for? • Date of last petty cash reimbursement/top-up? 	A Community Bus float of £20 in place to assist with the management of the community bus service. Cash above the £20 float is banked on a weekly basis.	No float in existence at year-end

	<ul style="list-style-type: none"> Is petty cash balance independently checked regularly 		
Payroll	<ul style="list-style-type: none"> Who is on the payroll and are contracts of employment in place? Who is the RFO? Annual Appraisal in place ? Have there been any changes to the establishment and/or changes to individual contracts during the year? Members Allowances in place and paid via payroll system? Have new appointments and changes to contracts been approved and minuted? Do salaries paid agree with those approved by the Council? Have PAYE/NI/Pension requirements been properly applied and accounted for? Payroll outsourced? <p>WORKPLACE PENSION IN PLACE</p>	<p>Staffing Comm 4 Mar 2024 accepted by Council 11 Mar 2024 Min 198 FTC to become a Living Wage Employer</p> <p>Council 12 Aug 2024 Min 284 approved position of Community Bus Officer (8hrs pw) and Assistant to the Town Clerk be retitled Office Manager. Karen Sutton – Community Bus Officer appointed from 27 Aug 2024 - 8hrs pw managed by the Facilities Manager (noted by Council 9 Sept 2024 Min 293)</p> <p>Cedar Bookkeeping support ended at end of March 2024. The Finance & Minutes Officer completed the year-end tax returns and P60's and has resumed the payroll administration duties.</p> <p>8 staff in the pension scheme</p>	<p>The Staff Sub-committee considers all staffing matters in the first instance. Fiona Palmer the Faversham Charters Officer to provide maternity cover for the Finance & Minutes Emma Sunley (who commenced maternity leave on 5 March 2025) Staff Sub-comm 4 Nov 2024 Min 6, with an increase in weekly hours from 10 to 14 hrs pw At the same meeting Min 9 – Noted the Real Living Wage to rise to £12.50 per hr from May 2025, Min 10 2024-25 Annual Pay Award noted and backdated to 1 April 2024 in accordance with the Green Book terms 7 conditions. Min 11 New Draft Contracts agreed</p> <p>Year-end tax returns and P60's inspected. Fiona Palmer is managing the payroll during the maternity leave period.</p>
Payments	<ul style="list-style-type: none"> Are all payments recorded and supported by appropriate documentation? Are payments minuted? Review of DD's and SO's ? STAFF costs definition for inclusion in Box 4 for 2024-25, check parity for 2023-24 ? Currently includes salary, tax, NIC & Pension (employee & ers) + taxable benefits (home working allowance, broadband 	<p>P&R Committee receives regular reports</p> <p>Monthly schedules checked against payments approved and paid – these are then listed on the website. CLIs are expected to undertake monthly checks of the payment system. Check lists up to date. Review of regular payments – P&R Comm 1 July 2024 Min 132. DD's & SO's set up for Sage payroll, Bulb, Royal Mail, New Star Networks, Lease Plan UK Ltd, Castle Water & Octopus Energy (electricity supplies)</p> <p>RBS Omega accounting package fully complies with the AGAR definition of "staff costs".</p>	<p>No change to the payment arrangements in place. Payments listing forms part of the Council agenda papers viewable on the Council's website.</p>

	<p>& phone allowance etc NOT incl.)</p> <ul style="list-style-type: none"> Has VAT been identified, recorded and reclaimed? Have internal control procedures inc. segregation of duties been adhered to? Contracts: <ul style="list-style-type: none"> What contracts exist? Compliance with SOs & FRs for letting of contracts? Have any new contracts or contract variations and/or extensions been awarded in the year? Have contract payments been made in accordance with the contract document? 	<p>Vat claims:- Qtr. 4 Jan to 31 Mar 24 - £8,881 recd 30 April 24 Qtr. 1 Apr to 30 Jun 24 - £4,114 recd 9 Aug 24 Qtr. 2 July to 30 Sept 24 - £6,178 submitted 28 Oct 24</p> <p>Sample contracts/agreements in place- Mitec Group – IT support Office 365 licences & TalkTalk contracts Procurement Services Digital (trading arm of KCC) – Office printer rental Stannah Lift Services Ltd – lift mtce/servicing Zonkey Solutions Ltd – Council website design/development Berendt Consulting Ltd – consultant for the “parishes to town” initiative. Countrystyle – wheelie bin service Amethyst Horticulture – seasonal planters/watering Brogdale CIC – 3 year contract Worknest – employment law and HR support services commenced a 5-year contract on 16 Nov 2022. Gatherwell – Lottery management services Initial – hygiene supplies (3-yr contract from 20 June 2024) Fuelcard Services – Minibus fuel Wiglet Design & print – various artwork designs as requestd eg Newsletters, Faversham Passport</p>	<p>Vat repayments paid into the NatWest c/a (1133) Qtr 3 1 Oct to 31 Dec 2024 - £5,599 recd 17 Jan 25 Qtr.4 1 Jan to 31 Mar 2025 - £9,285 submitted 24 April 25</p> <p>Guardian Security – fire alarm Bridgers Law First – Legal services in 2025-26 CEF – various electrical supplies Guildhall Clock Repairs – Cumbria Clock Co. Commonplace Digital Ltd – Devolution Project (grant funded)</p>
Receipts	<ul style="list-style-type: none"> Are all receipts recorded correctly? Are all receipts promptly banked? Precept, CTSG and Sect 106 & CIL payments Are income records inc allotments, burials, hirings adequate? Are invoicing arrangements adequate including VAT where applicable? 	<p>Sum-up machine in place for card payments. Main other income sources - Weddings - £6,000 Mooring fees - £6,160 Faversham Lottery - £4,400 Community Bus - £1,840 Various Events - £3,500</p> <p>At the time of my visit there were significant debtors regarding the Front Brents and Belvedere Road mooring fees. 4 Licensees had not paid anything for the 2024-25 mooring. The Mooring Agreement refers to an additional charge for late payment and in exceptional circumstances a lien on the vessel. A more proactive approach to these debtors should be considered.</p>	<p>P&R Comm 2 Dec 2024 Min 172 – Newsletter Advertising Rates agreed with provision for the Town Clerk discretionary discounts for multiple editions. Community Lottery raised £41,995 for “local causes” in 2024-25 and the Town Council received £8,517 to distribute to worthy causes. (NB direct distribution % increased from 50 to 60%)</p> <p>Sum-up machine in place for card payments. Main other income sources - Weddings - £6,083 Event Income = £1,046 Grants received = £12,637 including Queenborough Fishery Trust Grant for T S Hazard scheme. Wayfinding Grant - £80,000 Community Bus - £8,694 Bank interest - £10,451</p> <p>Only 3 Year-end debtors amounting to £427 shown in the Rialtas Accounts as at 31 March 2025.</p>

<div>Bank reconciliation & PWLB Loans</div>	<ul style="list-style-type: none">What current/deposit accounts exist?Investment Strategy recommended where bank balances are in excess of £100k. FSCS aware ?Are bank reconciliations regularly carried out for each account and signed off by Councillors?Year-end Level of Balances to Precept ratioAre the cheque counterfoils, paying-in books and bank statements adequately referenced?When was the last review of the banking arrangements?Internet Banking?Debit/Credit Card?and if in place Financial Regs up to date ?Signature review (Two signatures required?)Any PWLB loans in place ?	<div>Bank Balances as at 30 Sept 2024 checked</div> <table><tr><td>NatWest Current a/c No. 1133</td><td>- £100</td></tr><tr><td>NatWest Deposit a/c No. 8193</td><td>- £4,022 (1.45%)</td></tr><tr><td>NatWest Deposit a/c No. 5901</td><td>- £7 (1.45%)</td></tr><tr><td>NatWest Liq Man 35day No. 8240</td><td>- £66,345 (3.20%)</td></tr><tr><td>Lloyds Bank Current a/c No. 9160</td><td>- £343,637</td></tr><tr><td>Lloyds 32 Day Notice a/c No.</td><td>- £10,490 (2.50%)</td></tr><tr><td>Lloyds 32 Day Holding Account</td><td>- £40,000 **</td></tr><tr><td>Nationwide a/c No. 8973</td><td>- £89,568 (4.30%)</td></tr><tr><td>Unity Trust a/c No 9760</td><td>- £85,000 (4.85%)</td></tr><tr><td>Unity Trust Instant Access 3626</td><td>- £58 (2.72%)</td></tr><tr><td>CCLA a/c opened 7 May 2024</td><td>- £50,831</td></tr><tr><td>TOTAL</td><td>£690,058</td></tr></table> <div>** withdrawal request submitted.</div> <div>Interest earnt to 30 Sept 2024 = £2.8k</div> <div>There are monthly bank reconciliations checked by the Cllr Auditors. P&R Comm 3 June 2024 Mins 120 resolved to adopt the Investment Strategy Policy 2024</div> <div>Lloyds Charge Card in place</div> <div>Bank Signatories for all bank accounts noted by Annual Council 20 May 2024 Min 235</div> <div>PWLB Loans Year-end sums outstanding at 31 March 2024 = £1,023,932</div>	NatWest Current a/c No. 1133	- £100	NatWest Deposit a/c No. 8193	- £4,022 (1.45%)	NatWest Deposit a/c No. 5901	- £7 (1.45%)	NatWest Liq Man 35day No. 8240	- £66,345 (3.20%)	Lloyds Bank Current a/c No. 9160	- £343,637	Lloyds 32 Day Notice a/c No.	- £10,490 (2.50%)	Lloyds 32 Day Holding Account	- £40,000 **	Nationwide a/c No. 8973	- £89,568 (4.30%)	Unity Trust a/c No 9760	- £85,000 (4.85%)	Unity Trust Instant Access 3626	- £58 (2.72%)	CCLA a/c opened 7 May 2024	- £50,831	TOTAL	£690,058	<div>Bank Balances as at 31 March 2025 checked</div> <table><tr><td>NatWest Current a/c No. 1133</td><td>- £100</td></tr><tr><td>NatWest Deposit a/c No. 8193</td><td>- £4,337</td></tr><tr><td>NatWest Deposit a/c No. 5901</td><td>- £7</td></tr><tr><td>NatWest Liq Man 35day No. 8240</td><td>- £67,309 (2.75%)</td></tr><tr><td>Lloyds Bank Current a/c No. 9160</td><td>- £57,752</td></tr><tr><td>Lloyds 32 Day Notice a/c No.SYLN</td><td>- £11,327 (2.15%)</td></tr><tr><td>Nationwide a/c No. 8973</td><td>- £93,313 (3.95%)</td></tr><tr><td>Unity Trust a/c No 9760</td><td>- £85,000 (4.85%)</td></tr><tr><td>Unity Trust Instant Access 3626</td><td>- £59 (2.50%)</td></tr><tr><td>CCLA a/c opened 7 May 2024</td><td>- £102,454</td></tr><tr><td>TOTAL</td><td>£421,658</td></tr></table> <div>There are monthly bank reconciliations checked by the Cllr Auditors.</div> <div>Cllrs T Martin, C Martin, Rowlands, Saunders & Eyre be signatories to the CCLA and Unity Trust (limited to £85k).</div> <div>PWLB Loans Year-end sums outstanding at 31 March 2025 = £1,012,158</div>	NatWest Current a/c No. 1133	- £100	NatWest Deposit a/c No. 8193	- £4,337	NatWest Deposit a/c No. 5901	- £7	NatWest Liq Man 35day No. 8240	- £67,309 (2.75%)	Lloyds Bank Current a/c No. 9160	- £57,752	Lloyds 32 Day Notice a/c No.SYLN	- £11,327 (2.15%)	Nationwide a/c No. 8973	- £93,313 (3.95%)	Unity Trust a/c No 9760	- £85,000 (4.85%)	Unity Trust Instant Access 3626	- £59 (2.50%)	CCLA a/c opened 7 May 2024	- £102,454	TOTAL	£421,658
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<div>Assets changes Asset Register (AR) and Investment Register if applicable.</div> <div>Loans by the Council</div>	<ul style="list-style-type: none">Are all the material assets owned by the Council recorded in an AR ?Is the AR up to date?Basis of Asset Values and ReviewsAre long-term investments recorded?Does the AR show the insurance values ?	<div>Asset Value at 31 March 2024 = £3,182,910</div> <div>T S Hazard Building – The Town Clerk updated me on the possible transfer of this asset from Swale BC</div> <div>Approval to purchase a new Mayoral robe and 2 hats - P&R Comm 4 Nov 2024 Min 163</div> <div>The Asset Register is being updated by the Finance & Minutes Asst</div>	<div>Asset Value at 31 March 2024 was £3,182,910</div> <div>2024-25 changes inc New items purchased in 2024-25 totalled £57,937</div> <div>Asset Value at 31 March 2025 = £3,161,574</div> <div>Civic regalia revalued for insurance purposes carried out by Hawksworth Valuations Ltd – Noted by Council 13 Jan 2025 Min 346</div>																																														

	<ul style="list-style-type: none"> Digital Photographic evidence? Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ? Loans to local bodies including any indemnities in place. 	None	
Year-end procedures Inc. AGAR	<ul style="list-style-type: none"> Does the 2024-25 AGAR Statement of Accounts agree with the cashbook? Is there an audit trail from the financial records to the accounts and have debtors and creditors been properly recorded? Date of approval of 2023-24 AGAR & Certificate of Exemption criteria met, exemption declared PROOF of public rights provision during summer 2024 & website– AIAR ICOs Public Inspection Period Minuted ? Governance compliance regime - refer to Practitioners' Guide 2024 	<p>Year-end procedures to be checked at final audit</p> <p>The AGAR 2023-24 was approved by Council 10 June 2024 Mins 248 & 249. Minute 248 lists the individual responses to the Assertions in Section 1 of the AGAR. The RFO had signed off the Statement of Accounts on 28 May 2024</p> <p>Date of Announcement - 14 June 2024 Public Inspection period – 17 June to 26 July 2024 Evidence – Published on website 14 June 2024 Council 10 June 2024 Min 250 agreed the above dates for the exercise of public rights</p>	Draft AGAR 2024-25 figures for the Statement of Accounts were audited and compared to the RBS reports and bank statements provided.
Additional tests – (as necessary)	<ul style="list-style-type: none"> Computer systems: <ul style="list-style-type: none"> The procedures for the backing up of computerised records Council owned PC/laptop ? Email security Encryption of data? Trust Funds/Charities – Charity Commission filing? 	<p>There have been no major changes to the IT support, back-up and security arrangements since my last visit in May 2024.</p> <p>IT security arrangements including back-up in place and overseen by MITEC Solutions</p> <p>Office 365 applications in use</p> <p>Virtual meetings via Teams and Zoom.</p> <p>VOIP phone system in place.</p> <p>Not applicable</p>	No changes since my Interim Audit visit.

	<ul style="list-style-type: none"> Annual review of the effectiveness of Internal Audit inc. Appointment of IIA Website host and Webmaster and any changes? Website functionality & accessibility NALC L09-18 TRANSPARENCY CODE compliant especially for Exempt Authorities Post GDPR (May 2018) <ul style="list-style-type: none"> Privacy Notice Cllr email addresses? Email disclaimer <p>Other matters inc DPO arrangements</p> <p>PRACTITIONERS' GUIDE 2025</p>	<p>P&R Comm 3 June 2024 Min 124, I was appointed IIA for the year 2024-25.</p> <p>The website provided by Zonkey Solutions Ltd went live in December 2020.</p> <p>Functionality is good, although the ability to open more than one webpage at a time would be useful. Webmaster is the Town Clerk</p> <p>Policies & Procedures page on the website includes policies relating to GDPR including "privacy notices" Elected Cllrs have their own @favershamtowncouncil.gov.uk email address</p>	<p>P&R 6 Jan 2025 Min 181 – considered 5 quotes for the IIA services. I was re-appointed for 2025-26.</p> <p>PRACTITIONERS' GUIDE 2025 From 2025-26 the AGAR Section 1 Annual Governance Statement will include an additional Assertion 10 Digital and Data Compliance. It mainly concerns the requirement for every local council to have a generic email account hosted on the local councils owned domain/website such as .gov.uk or .org.uk The website itself must meet the Web Content Accessibility Guidelines (already covered in the internal audit check list above). To warrant a positive response to this new Assertion 10 the Council must also have an IT policy in place. The Practitioners' Guide Paragraph 5.122 provides access to an IT Policy Template, which I suggest the Council adopts even if an existing IT policy exists, thus ensuring every detail is covered. I have provided the Town Clerk with a "Word" version of the template to customise.</p>
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