

Beverley Town Council Internal Audit Report [Year-End]

Financial Year Ending 31st March 2023

Date of Year-End Visit: 02 May 2023

Date Report Issued: 11 May 2023

Status: Final



Prepared by Internal Audit Yorkshire

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This internal audit report takes into account the best practice and internal auditing standards referenced within the Practitioners' Guide to Governance and Accountability for Local Authorities.

The Internal audit report should inform the authority's responses to Assertions 2 and 6 in the Annual Governance Statement that forms part of the Annual Governance and Accountability Return [AGAR].

This internal audit report should therefore be made available to support and inform members considering the authority's approval of the annual governance statement.

Internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.

1. Background

- 1.1 Authorities in England operate within a legal framework which provides them with the necessary statutory powers and authority to deliver local public services. Authorities and their clerks/chief executives/RFOs should always be aware of, and have regard to, the legal power they are exercising when deciding on any action including to spend public money.
- 1.2 The proper practices for smaller authorities (Town and Parish Council's) are included in the Governance and Accountability for Smaller Authorities, the Practitioners Guide. Smaller authorities in England must complete an Annual Return and an Annual Governance Statement to the public. The Annual Return must be submitted to the external auditor within the statutory deadline of 30 June.

2. Purpose of Internal Audit

- 2.1 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.
- 2.2 The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective. The internal audit function must be independent from the management of the financial controls and procedures of the authority which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the authority.
- 2.3 The objectives for Internal Audit Yorkshire are to undertake a programme of work to help discharge the statutory internal audit responsibilities and form a judgement of the effectiveness of internal control arrangements during the financial year. The list is not exhaustive and can vary from each authority who can agree a specific programme of work with its internal auditor provider each year. The key systems and processes will range from:
- Proper book-keeping including the cash book; bank reconciliations
 - Standing orders and financial regulations;
 - Payment controls/petty cash; Income controls;
 - Budgetary controls; Petty cash procedure;
 - Payroll controls; Asset control;
 - Year-end procedures; and risk management arrangements.

3. Our Objectives and Programme of Work

- 3.1 Our programme of cover has been designed to afford reasonable assurance that the Councils financial systems are robust and are operating in an effective manner and in compliance with the statutory legal framework. Our reasonable internal audit assurance definition indicates that 'There is generally a good system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the control area audited'.
- 3.2 Our work during the interim visit and the year-end visit will enable us to reach judgements on the internal control objectives in the Annual Internal Audit Report which forms part of the Councils Annual Governance and Accountability Return [AGAR].

4. Our Scope of Work During the Interim Visit

4.1 We covered the following areas during our interim visit on the 28th October 2022. A report was issued to the council on the 14th November 2022 detailing the findings.

- Book Keeping
- Standing Orders and Financial Regulations; Authorisation of continuing contracts and obligations; Approved Suppliers; Expenditure Testing; Purchase of St Johns Building; Credit and Debit Cards; VAT
- Risk Management Arrangements; Insurance; Effectiveness of the system of Internal Control
- Budgetary Controls and Financial Health
- Income Controls including the precept
- Petty Cash Procedures
- Payroll Controls
- Asset and Investment Registers
- Bank Reconciliations

4.2. Our Scope of Work During the Year-End Visit

4.3 The year-end audit visit took place on the 02 May 2023 at the Council offices. The following areas were covered:

- Budgetary Controls (Follow up from the interim visit)
- Accounting Statements and supporting documentation; Year-End Bank Reconciliation
- Legislative Publication Requirements
- Exercise of Public Rights relating to the 2021/22 Financial Year
- Publication Requirements relating to the 2021/22 AGAR

4.4 Internal Control Objectives F, K and O were not applicable to Beverley Town Council.

4.5 We would like to thank Carol Oliver the Responsible Financial Officer for all her help and assistance with the audit.

5.1 Findings

Budgetary Controls and Financial Health

Internal Control Objective: The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Aim: Verify the annual precept request is the result of a proper budget process, that budget progress has been regularly monitored and the Councils reserves are appropriate.

Note: Please refer to the interim report for the findings in this control area. The remaining audit testing was carried out at year-end to reach a conclusion on the internal audit response.

5.2 Budgetary Controls and Financial Health

- 5.3 The key stages of the budgeting process are referred to within the Governance and Accountability Practitioners Guide. The Councils Financial Regulations section three refers to the process involved in the budget preparation. In summary, it requires each committee to submit proposals to the council for consideration. The RFO is then required to prepare a draft budget inclusive of a three year forecast to be considered by the relevant committee and the council. The precept is to be agreed at the January meeting.
- 5.4 The council during the 2022/23 financial year had several committees. Some of these committees had delegated budgets and other committees had the delegated authority to spend subject to the limits agreed by council.
- 5.5 A review of the minutes confirmed that the Policy, Environment and Services committee was requested to review the budget proposals drafted by the RFO that were reported to the meeting held on the 01 November 2022. We could not find any minute references in the Personnel Committee that a review of the staffing budgets had taken place. We are informed by officers that the Personnel committee was unable to review the next year salary budgets as part of the budgeting process due to the staff roles being under evaluation by the East Yorkshire Local County Association. It is noted that budget proposals were considered by full council at the meeting held on the 12 December 2022 following additional budget recommendations from the Town Hall Advisory committee. The budget proposals considered by council included salary recommendations by the local County Association.
- 5.6 A draft budget was presented to the Policy and Finance committee on the 09 January 2023 recommending a proposed budget of £370,850 including the use of earmarked reserves that were reviewed as part of the budgeting process. The council agreed the precept at the meeting held on the 16th January 2023.
- 5.7 The budget document was reviewed. We note that the document did not include the actual year to date expenditure which would provide underlying detail to members to inform them how the projected year end expenditure had been calculated. The use of earmarked reserves was included in the budget detail presented to members and the proposed budget for the next year. The budget document did not include the three year forecast as required by the Financial Regulations.
- 5.8 Some improvements have been made to the budget since the last financial year for example we reviewed a precept calculation summary sheet which demonstrates how the precept figures had been arrived at. Audit testing was undertaken during the audit to review the precept calculation and although some lines in the calculation were not entirely clear, the audit testing confirmed that the precept had been calculated correctly. A discussion was held with the RFO regarding the budget detail that can assist members to

understand the variances in the budget that can further assist the budget planning and forecasting and an example budget document was shown to the officers during the visit.

5.9. The precept calculation testing is set out below:

Opening Cashbook Balance 01 April 2022	£ 710,374.00	A
Actual Precept Received 2022-23	£ 282,829.00	B
Projected Income 2022-23	£ 10,022.00	C
Projected Expenditure 2022-23 (inc reserves)	£ 638,057.00	D
Total	£ 365,168.00	A + B + C - D
Reserves Expenditure (carry forward to 23/24)	£ 266,396.14	E
Projected General Reserves 22-23	£ 68,250.00	F
Projected Balance at 31 March 2023		
Contribution towards 23-24 Budget	£ 30,521.86	G
Projected Year End Balances 31 March 23	£ 365,168.00	E + F + G
Projected Opening Balance 01 April 2023	£ 365,168.00	A
Projected Income 23/24 (less precept)	£ 7,700.00	B
Projected Expenditure 23/24	£ 330,915.00	C
Earmarked Reserves 23/24 (c/f 22/23)	£ 266,396.14	D
General Reserves 2023/24	£ 68,250.00	E
Projected Closing Balance - Deficit to be raised via the Precept	-£ 292,693	A + B - C - D - E = Precept Requirement

5.10 The reserves were reviewed as part of the budgetary process and at year end. A total of £266,396.14 will be carried forward to the 01 April 2023 in addition to a new earmarked reserve of £2,219.86 that relates to the Allotment Taps.

RECOMMENDATION

R1: That the budget document clearly demonstrates the councils current year agreed budget, actual year to date budget and projected year position to assist members to understand the underlying budget detail and variances.

Year-End Accounting Statements

Internal Control Objective: Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Aim: Obtain assurance that accounts prepared on correct statements (income and expenditure, debtors and creditors, over £200,000) or (summary receipts and payments, under £200,000) and that working papers can be followed through to final document.

5.11 Year End Accounting Statements and Supporting Documentation

5.12 The council continues to use external support from a Consultant from RBS Omega Accounting software to assist with the year-end accounting statements. This was completed remotely by the Consultant who assisted the RFO with the year-end documentation. The accounts have been prepared on an income and expenditure basis.

5.13 We reviewed the AGAR previous year figures at 31 March 2022 to ensure that these had been correctly recorded as the prior year comparative figures. No issues were identified.

5.14 The working detail for the total figure recorded in box 4 'Staff Costs' was reviewed to ensure that it did not include mileage, travel expenses, homeworking allowances or any other expenses claimed by employees.

5.15 The AGAR accounting statement figures were reviewed with underlying financial records printed out from the RBS accounts software. The balance sheet figures are summarised:

- Debtors – £2.00 (this relates to allotments)
- Prepayments – balance of £650.00. This relates to two month costs of the council insurance which is due for renewal on the 01st June.
- VAT Due – balance of £10,271 outstanding
- Accruals – balance of £9,145 – Working paper was reviewed during the audit.
- Allotment Bonds - £5,451 recorded on balance sheet.

5.16 The year-end cash and reserves balances were reviewed against the bank statements and data recorded in box 8 totalling £372,626.

- £91,318.48 – Current Account (Money Virgin)
- £84,442.07 – Beverley Building Society Bond (statement reviewed at 31 December 2022. RFO has confirmed that this is a deposit account and interest is normally received once a year.
- £200,865.83 – Public Sector Deposit Fund

*x2 bank accounts closed (Youth Support & Reserves)

5.17 The total fixed assets was recorded as £467,583 at 31 March 2023 variance of £216,542 in comparison to the fixed asset total recorded at the last year ending 31 March 2022. The new Additions to the Register are itemised below:

- £235,000 – New Building Purchase
- -£9,100 – Sale of Van (26.01.23)
- -£7,704 – Jubilee Flags (Given away at Jubilee Event 2022)
- -£400 – Disposal of Old Barrels (February 2023)

5.18 The councils total reserves of £372,953, comprised of a total of £268,616 (balance of £266,396.14 + £2,219.86) and a General Fund balance of £104,337 (comprising of a General Reserve £73,815 and a contribution of £30,521.86). The councils general reserves were found to be within the recommended guidelines stipulated within the Governance and Accountability Practitioners Guide (see reserve breakdown detail at 31st March 2023:

General Reserves of £73,816 (the total figure recorded on the balance sheet of £104,337 includes a contribution of £30,521.26 towards the 2023/24 budget)		£ 104,337	
Earmarked Reserves			
EMR - Building Jan 2021 CCLA	£ 107,500	EMR - Street Furniture	£ 3,998
EMR - New Equip Ops Jan 2018	£ 1,000	EMR - Cycle Racks	£ 1,000
EMR - Election Costs	£ 24,000	EMR - Town Entry Signs	£ 15,000
EMR - Beverley Day Event	£ 10,000	EMR - Legal Fees	£ 15,000
EMR - Allotments Ops	£ 2,220	EMR - Matched Funding	£ 7,750
EMR - Staff	£ 7,500	EMR - St John of Bev	£ 3,000
EMR - Skatepark	£ 41,419	EMR - Pride Event	£ 300
EMR - Flagpoles	£ 1,500	EMR - Infrastructure Christmas	£ 2,000
EMR - Litter/Grit Bin Jan 2020	£ 935	EMR - New Christmas Lights	£ 5,000
EMR - Floral Displays Jan 22	£ 5,000	EMR - Officer Travel	£ 1,000
EMR - Bev Beck contr Oct 2021	£ 1,500	EMR - Youth	£ 1,000
EMR - Grants	£ 10,994		
Total Reserves (General + Earmarked less contribution to 2023/24 budget)	£ 372,953		

5.19 The document to explain the significant variances has been completed by the RFO and explanations have been provided with a numerical breakdown for boxes 3, 6 and 9.

5.20 We note that the council has adopted a General Reserves policy which reflects the management, review and control of both general and earmarked reserves in accordance with the guidelines stipulated within the Governance and Accountability Practitioners Guide. The policy was adopted at the full council meeting held on the 20th February 2023.

Legislative Publication Requirements

Internal Control Objective: The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.

Note: The auditing requirements in the practitioners guide are not entirely clear that provide the guidance relating to objective L that has changed for the 2022-23 financial year. Therefore testing has been carried out to seek assurance on the publication requirements of the Accounts and Audit Regulations 2015 - Section 13 (2) (b) to ensure that Councils display the AGARs for the five years 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 on their website and compliance with the Local Government Data Transparency Code (if applicable).

Aim: Obtain assurance that the council has complied with the publication of the AGAR for the last five years; compliance with the Local Government Data Transparency Code and Freedom of Information Act, Publication Scheme.

5.21 Legislative Publication Requirements

Data Transparency Code

5.22 The Government has published the 'Local Government Transparency Code' as a code of recommended practice under section 2 of the Local Government, Planning & Land Act 1980. This Code, which can be found at [Title \(publishing.service.gov.uk\)](https://publishing.service.gov.uk) came into effect on the 01 April 2015. This is applicable to parish and town councils where gross income or gross expenditure exceeds £200,000. The Code does not replace or supersede the existing framework for access to and re-use of public sector information provided by the:

- Freedom of Information Act 2000 (as amended by the Protection of Freedoms Act 2012)
- Environmental Information Regulations 2004
- Re-use of Public Sector Information Regulations 2005
- Infrastructure for Spatial Information in the European Community regulations 2009
- Sections 25 and 26 of the Local Audit and Accountability Act 2014 which provides rights for persons to inspect a local authority's accounting records and supporting documentation, and to make copies of them.

5.23 The Code provides for publication of a comprehensive set of information, including Unique Property Reference Numbers of land and building assets (principal authorities may be able to help with these). There is no prescribed Code for councils where gross turnover is between £25,000 and £200,000 but all councils must have a Publication Scheme complying with the Information Commissioner's requirements.

5.24 Audit testing was carried out following checks on the town council website. The results are summarised in the table below.

Title	Frequency and requirement
Expenditure exceeding £500	<p>Quarterly publication</p> <p>Publish details of each individual item of expenditure that exceeds £500, including items of expenditure, consistent with Local Government Association guidance, such as:</p> <ul style="list-style-type: none"> • individual invoices • grant payments • expense payments • payments for goods and services • grants • grant in aid • rent • credit notes over £500 • transactions with other public bodies. <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> • date the expenditure was incurred • local authority department which incurred the expenditure • beneficiary • summary of the purpose of the expenditure • amount • Value Added Tax that cannot be recovered • merchant category (eg. computers, software etc)
	<p>Internal Audit Findings:</p> <p>The council has made improvements since the last year to itemise the payments separately to comply with the requirements of the code. We found that whilst the payment list for 2022/23 was up to date at the time of the audit, the information disclosed in the list did not fully meet the publication requirements specified in the code. See link: Payments-Over-500-2022-2023.pdf (beverley.gov.uk)</p> <p>RECOMMENDATION 2:</p> <p>That the expenditure list for payments over £500.00 includes the detail specified in the code:</p> <ul style="list-style-type: none"> • date the expenditure was incurred • local authority department which incurred the expenditure • beneficiary • summary of the purpose of the expenditure • amount • Value Added Tax that cannot be recovered • merchant category (eg. computers, software etc)
Procurement Information	<p>Quarterly publication</p> <p>Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published:</p> <ul style="list-style-type: none"> • reference number • title • description of the goods and/or services sought • start, end and review dates • local authority department responsible. <p>Quarterly publication</p> <p>Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:</p> <ul style="list-style-type: none"> • reference number • title of agreement • local authority department responsible • description of the goods and/or services being provided • supplier name and details • sum to be paid over the length of the contract or the estimated annual spending or budget for the contract • Value Added Tax that cannot be recovered • start, end and review dates • whether or not the contract was the result of an invitation to quote or a published invitation to tender • whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number.

Internal Audit Findings:

The council has published the information for contracts exceeding £5,000 however this does not fully meet the requirements for the publication as set out in the criteria above.

RECOMMENDATION 3:

That the procurement information is published in line with the requirements specified in the code.

Local authority land**Annual publication**

Publish details of all land and building assets including:

- all service and office properties occupied or controlled by user bodies, both freehold and leasehold
- any properties occupied or run under Private Finance Initiative contracts
- all other properties they own or use, for example, hostels, laboratories, investment properties and depots
- garages unless rented as part of a housing tenancy agreement
- surplus, sublet or vacant properties
- undeveloped land
- serviced or temporary offices where contractual or actual occupation exceeds three months
- all future commitments, for example under an agreement for lease, from when the contractual commitment is made

For each land or building asset, the following information must be published together in one place:

- Unique Property Reference Number
- Unique asset identity - the local reference identifier used by the local body, sometimes known as local name or building block. There should be one entry per asset or user/owner (eg. on one site there could be several buildings or in one building there could be several users, floors/rooms etc – where this is the case, each of these will have a separate asset identity). This must include the original reference number from the data source plus authority code
- name of the building/land or both
- street number or numbers - any sets of 2 or more numbers should be separated with the ‘-’ symbol (eg. 10-15 London Road)
- street name – this is the postal road address
- post town and United Kingdom postcode
- map reference – local authorities may use either Ordnance Survey or ISO6709 systems to identify the location of an asset, but must make clear which is being used. Where an Ordnance Survey mapping system is used (the grid system) then assets will be identified using Eastings before Northings. Where geocoding in accordance with ISO 6709 is being used to identify the centre point of the asset location then that reference must indicate its ISO coordinates
- whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below: for freehold assets:
 - occupied by the local authority
 - ground leasehold
 - leasehold
 - licence
 - vacant (for vacant properties, local authorities should not publish the full address details and should only publish the first part of the postcode)

For leasehold assets:

- occupied by the local authority
- ground leasehold
- sub leasehold
- licence for other assets:

- free text description eg. rights of way, access etc.
- whether or not the asset is land only (without permanent buildings) or it is land with a permanent building.

Internal Audit Findings:

We found that although land information is published, it is not published with the specific requirements of the code, see link: [Beverley-Town-Council-Land-Asset-Register-owned-and-leased.pdf](#) For example, not all the properties detailed state the freehold or lease of the asset and the characteristics as set out in the criteria above.

RECOMMENDATION 4:

That additional detail is inserted in the publication requirements for Local Authority land to comply with the requirements stipulated in the code.

Grants to voluntary, community and social enterprise organisations

Annual publication

Publish details of all grants to voluntary, community and social enterprise organisations.

This can be achieved by either:

- tagging and hence specifically identifying transactions which relate to voluntary, community and social enterprise organisations within published data on expenditure over £500 or published procurement information, or
- by publishing a separate list or register.

For each identified grant, the following information must be published as a minimum:

- date the grant was awarded
- time period for which the grant has been given
- local authority department which awarded the grant
- beneficiary
- beneficiary's registration number
- summary of the purpose of the grant
- amount

Internal Audit Findings:

A grants page is set up on the website. No publication information could be found relating to the grant publication requirements set out in the code.

RECOMMENDATION 5

That the publication requirements for grants, voluntary, community and social enterprise organisations is published on the council website. For each identified grant, the following information must be published as a minimum:

- **date the grant was awarded**
- **time period for which the grant has been given**
- **local authority department which awarded the grant**
- **beneficiary**
- **beneficiary's registration number**
- **summary of the purpose of the grant**
- **amount**

Organisation chart

Annual publication

Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart:

- grade • job title
- local authority department and team
- whether permanent or temporary staff • contact details
- salary in £5,000 brackets, consistent with the details published for Senior Salaries
- salary ceiling (the maximum salary for the grade).

* This should exclude staff whose salary does not exceed £50,000.

Internal Audit Findings:

The council does not employ any staff with a salary exceeding £50,000. The council has made improvements since the last year by publishing an organisation chart however this does not fully comply with the publication requirements set out in the code as it does not include details if temporary or permanent.

RECOMMENDATION 6

That additional detail be inserted in the organisation chart to comply with the publication requirements set out in the code (see criteria above).

Pay Multiple**Annual publication**

Publish the pay multiple on their website defined as the ratio between the highest taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce. The measure must:

- cover all elements of remuneration that can be valued (eg. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind)
- use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year
- exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.

Internal Audit Findings:

This information could not be located from the website.

RECOMMENDATION 7

That the council publishes the pay multiple information on the website as required by the code.

Waste Contracts**One-off publication**

Local authorities must publish details of their existing waste collection contracts, in line with the details contained in paragraphs 32 of the Code, at the point they first publish quarterly contract information under Part 2 of this Code.

Internal Audit Findings:

This information could not be located from the website.

RECOMMENDATION 8

That information relating to waste contracts be published on the website in accordance with the requirements of the code.

AGAR [Published for the last five years]

Internal Audit Testing	Compliance	Comments / Recommendations
Publication of the AGAR for the last five years in accordance with the Accounts and Audit Regulations 2015, section 13 (2)?	Yes	<p>2017/18: Yes – see link: SKM_C36820091714060 (beverley.gov.uk)</p> <p>2018/19: Yes – see link: SKM_C36820091714030 (beverley.gov.uk)</p> <p>2019/20: Yes – see links: SKM_C36820090110480 (beverley.gov.uk); 2019-2020-External-Auditor-Report-and-Certificate.pdf (beverley.gov.uk)</p> <p>2020/21: Yes – see link: Returns/(AGAR)/Beverley%20Town%20Council">Annual Returns (AGAR) Beverley Town Council</p>

		2021/22: Yes – see link: Annual Returns (AGAR) Beverley Town Council
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Freedom of Information

Freedom of Information Act – Has the Council adopted a Publication Scheme?	Yes	The council have adopted the ICO Model Publication Scheme for parish councils. This was available on the website, see link: Information available from (beverley.gov.uk)
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5.25 Due to the council not fully complying with the requirements of the Local Government Data Transparency Code, we must tick 'No' to internal audit objective L.

5.26 Exercise of Public Rights relating to the 2021/22 Financial Year

Publication of Exercise of Public Rights – 2021/22 Financial Year

Internal Control Objective: In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (*during 2022/23 AGAR period, were public rights in relation to the 2021/22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set*).

Aim: Verify the publication of inspection of public rights for the 2021/22 financial year.

Internal Audit Testing	Compliance	Comments / Recommendations
Do arrangements for public inspection of council's records exist? The inspection window must include a 30-working day period including the first 10 working days of July following the end of the financial year to which the accounts relate. Evidence of public inspection notice seen? And website address.	Yes	See link: Town-Council-Notice-of-Public-Rights-and-Publication-of-Unaudited-AGAR.pdf (beverley.gov.uk)

5.27 Publication Requirements relating to the 2021/22 AGAR

Publication Requirements relating to the 2021/22 AGAR

Internal Control Objective: The authority has complied with the publication requirements for 2021/22 AGAR (*see AGAR Page 1 Guidance Notes*).

Aim: Review evidence for publication (Form 3): AGAR to be approved and published by 01 July 2022 at the very latest. External Audit Certificate and Conclusion of Audit of Notice to be posted on the council website by 30 September 2022.

Internal Audit Testing	Compliance	Comments / Recommendations
Before 01 July 2022, the authority should have published: a) Notice of the period of exercise rights and a declaration that the accounting statements are as yet unaudited.	Yes	See link: Town-Council-Notice-of-Public-Rights-and-Publication-of-Unaudited-AGAR.pdf (beverley.gov.uk)

b) Section 1 the Annual Governance Statement approved and signed page 4	Yes	See link: SKM_C36822060911050 (beverley.gov.uk)
c) Section 2 the Accounting Statements approved and signed page 5	Yes	See link: SKM_C36822060911050 (beverley.gov.uk)
Not Later than the 30 September 2022: d) Notice of conclusion of audit	Yes	An interim notice has been issued due to the audit not being completed as a result of correspondence received. See link: SKM_C36822092910060 (beverley.gov.uk)
e) Section 3 – External Auditor Report and Certificate	Yes	See notes above, see link: SKM_C36822092910060 (beverley.gov.uk)
f) Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review	Not applicable	

-----END OF REPORT – RECOMMENDATIONS ACTION PLAN ATTACHED -----

Beverley Town Council

Recommendations – Year-End Internal Audit Report 2022/23

1. Appendix A – Recommendations Action Plan

No	Recommendation	Page No	Responsible Officer	Committee	Timescale
1	That the budget document clearly demonstrates the councils current year agreed budget, actual year to date budget and projected year position to assist members to understand the underlying budget detail and variances.	4			
2	Transparency Code: That the expenditure list for payments over £500.00 includes the detail specified in the code: <ul style="list-style-type: none"> • date the expenditure was incurred • local authority department which incurred the expenditure • beneficiary • summary of the purpose of the expenditure • amount • Value Added Tax that cannot be recovered • merchant category (eg. computers, software etc) 	7			
3	Transparency Code: That the procurement information is published in line with the requirements specified in the code.	8			
4	Transparency Code: That additional detail is inserted in the publication requirements for Local Authority land to comply with the requirements stipulated in the code.	9			
5	Transparency Code: That the publication requirements for grants, voluntary, community and social enterprise organisations is published on the council website. For each identified grant, the following information must be published as a minimum: <ul style="list-style-type: none"> • date the grant was awarded • time period for which the grant has been given • local authority department which awarded the grant • beneficiary • beneficiary's registration number • summary of the purpose of the grant • amount 	9			

No	Recommendation	Page No	Responsible Officer	Committee	Timescale
6	Transparency Code: That additional detail be inserted in the organisation chart to comply with the publication requirements set out in the code (see criteria above).	10			
7	Transparency Code: That the council publishes the pay multiple information on the website as required by the code.	10			
8	That information relating to waste contracts be published on the website in accordance with the requirements of the code.	10			