



# **MALVERN TOWN COUNCIL**

## **AUDIT COMMITTEE**

### **REPORTS**

**For meeting on Tuesday 6 September 2022  
at 6.00 pm**

# MALVERN TOWN COUNCIL

Town Clerk  
28-30 Belle Vue Terrace  
Malvern  
Worcs  
WR14 4PZ  
Tel: 01684 566667



31 August 2022

[townclerk@malvern-tc.org.uk](mailto:townclerk@malvern-tc.org.uk)  
[www.malverntowncouncil.org](http://www.malverntowncouncil.org)

## MEETING OPEN TO MEMBERS OF THE PUBLIC

### To All Members of the Audit Committee (quorum 3):

Councillors C Palmer (Ch), C Bovey, L Lambeth, D Mead, D Watkins

### All other Members of the Town Council for information only

You are hereby invited to attend a meeting of the Audit Committee on Tuesday 6 September 2022 in the Council Chamber, Belle Vue Terrace, Malvern commencing at 6.00 pm for the transaction of the business shown on the Agenda below.

A handwritten signature in black ink, appearing to read 'L. J. Blake'.

**Linda Blake**  
**Town Clerk**

No.	Agenda Item
1.	<b>Apologies for Absence</b> <ul style="list-style-type: none"><li>➤ To receive apologies for absence</li></ul>
2.	<b>Declarations of Interest</b> <ul style="list-style-type: none"><li>➤ To receive declarations of pecuniary interests and other disclosable interests</li></ul>
3.	<b>Minutes of Previous Meeting</b> <p>To receive and confirm as a correct record the minutes of previous Audit Committee meeting and the minutes to be signed by the Chairman</p> <ul style="list-style-type: none"><li>➤ 8 June 2022 (previously circulated)</li></ul>
<b>Public Participation</b> <p><i>The Meeting will be adjourned for public participation when the Chairman will invite members of the public to present their questions, statements or petitions submitted under the Council's Public Participation Procedure.</i></p>	
4.	<b>Review of Transparency Code requirements and Town Council's publication of information in line with these (Section L of AGAR) – to follow</b> <ul style="list-style-type: none"><li>➤ Discussion around self-assessment template and agreement of any recommendations</li></ul>
5.	<b>Review of controls in place for assessing, marking and awarding of grants under the grants scheme</b>

	➤ Report AC01/22 (to follow)
<b>6.</b>	<b>Identification of any further areas of internal audit work for 2022/23</b> ➤ Report AC02/22 to follow
<b>7.</b>	<b>Date of next Audit Committee Meeting</b> ➤ Wednesday 12 October 2022

**MINUTES OF A MEETING OF THE AUDIT COMMITTEE  
MALVERN TOWN COUNCIL**

**held on Wednesday 8 June 2022**

**in the Council Chamber, Belle Vue Terrace, Malvern at 6.00 pm**

**Councillors**

Present

Cllr Cynthia Palmer (Chairman)  
Cllr Caroline Bovey  
Cllr Lynne Lambeth  
Cllr David Mead  
Cllr David Watkins

**In attendance**

Linda Blake – Town Clerk  
Louise Wall – Minute Clerk  
Duncan Edwards – Internal Auditor  
(DKE Audit Services)

**1. ELECTION OF CHAIRMAN**

Cllr Cynthia Palmer was elected Chairman of the Audit Committee for 2022/23.

**2. ELECTION OF VICE-CHAIRMAN**

Cllr Caroline Bovey was elected Vice-Chairman of the Audit Committee for 2022/23.

**3. APOLOGIES FOR ABSENCE**

There were no apologies.

**4. DECLARATIONS OF INTEREST**

None.

**5. MINUTES OF PREVIOUS MEETING**

It was **RESOLVED** that the minutes of the following meeting be approved and adopted as a correct record of the proceedings, and these were signed by the Chairman:

- Audit Committee meeting held on 29 March 2022.

**PUBLIC PARTICIPATION**

None.

**6. ANNUAL INTERNAL AUDIT REPORT – FINANCIAL YEAR ENDING 31 MARCH 2022**

Report AC01/22 was received and committee noted the internal audit work that had been undertaken during the 2021/22 financial year.

The Town Clerk introduced the new Internal Auditor, Mr Duncan Edwards, who attended the meeting to present his annual internal audit report.

Mr Edwards addressed the meeting giving a brief summary of his past experience working with town and parish councils and outlining the main details of his report. Having met with officers of the Town Council, he felt he had gained a good understanding of the Town Council's systems and processes and was happy to report that all internal control objectives had been met.

## UNADOPTED

There were some areas that he would look at in more detail next year, such as the procurement of goods and services and risk management across all areas of Town Council services. He also pointed out two matters arising from his review of the minutes of Council and Committee meetings: the sale of 28-30 Belle Vue Terrace and the development of Victoria Park. Both of these would be included as part of the internal audit work programme next year, and future years.

Members asked if Mr Edwards thought that the grants scheme was satisfactory to which he replied that he felt the scoring process was followed and the correct evidence for applications was sought.

It was **RECOMMENDED** that the Internal Audit Report 2021/22 of the Council's Internal Auditor be accepted and forwarded to the next meeting of Full Council for approval.

### 7. **REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL CONTROL**

Report AC02/22 was received and accepted.

The Town Clerk confirmed that the following works had been carried out during the 2021/22 financial year as per the agreed timetable:

- Review of Town Council events budget following the possible cancellation of events
- Review of the process for invoicing customers
- Review of internet banking processes
- Review of the Council's credit control processes and other controls
- Review of the use of SAGE as an accounting system
- Review of payment terms for Town Council suppliers

Committee **NOTED** the work carried out and **RECOMMENDED** that Council should agree that a satisfactory review of the systems on internal control had been completed during 2021/22.

### 8. **INTERNAL AUDIT COMMITTEE – WORK PLAN 2022/23**

Members of the committee discussed a programme of works to be carried out over the next twelve months and asked the Internal Auditor for his suggestions of areas that could be included.

It was **AGREED** that the following would form the work plan 2022/23 for the Audit Committee:

- Transparency code requirements and whether the Town Council publicises information in accordance with these (Section L of AGAR)
- Review of controls in place for assessing, marking and awarding of grants under the grants scheme
- Review of the Council's arrangements to procure works, goods and services
- A review of the Council's risk management processes, controls and documentation

Mr Edwards noted that all systems have a control in place and the job of the Audit Committee is to check that these controls are being followed. He will send his schedule of works for Internal Audit to the Town Clerk for distribution to members of

the committee.

9. **DATE OF NEXT AUDIT COMMITTEE MEETING**

It was **AGREED** that the next meeting of the Audit Committee would be on Wednesday 10 August 2022 at 6.00 pm.

The meeting ended at 6.32 pm

.....  
(Chairman)

DRAFT

XXX Parish / Town Council

Council Self-Assessment – Compliance with the Local Government Transparency Code 2015

The Code applies to ‘a parish (or Town) council which has gross annual income or expenditure (whichever is the higher) exceeding £200,000’. The table below details the information the Code states as ‘must be published’ and ‘recommended for publication’.

Information title	Information which must be published Information recommended for publication	Council’s Response
<b>Expenditure exceeding £500</b>	<p><b>Information which must be published</b></p> <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"> <li>• individual invoices</li> <li>• grant payments</li> <li>• expense payments</li> <li>• payments for goods and services</li> <li>• grants</li> <li>• grant in aid</li> <li>• rent</li> <li>• credit notes over £500</li> <li>• transactions with other public bodies.</li> </ul> <p>For each individual item of expenditure, the following information must be published:</p> <ul style="list-style-type: none"> <li>• date the expenditure was incurred</li> <li>• local authority department which incurred the expenditure</li> <li>• beneficiary</li> <li>• summary of the purpose of the expenditure</li> <li>• amount</li> <li>• Value Added Tax that cannot be recovered</li> <li>• merchant category (e.g. computers, software etc).</li> </ul>	

Information title	Information which must be published Information recommended for publication	Council's Response
<b>Expenditure exceeding £500</b>	<b>Information recommended for publication</b> <ul style="list-style-type: none"> <li>• Publish information on a monthly instead of quarterly basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'realtime' publication).</li> <li>• Publish details of all transactions that exceed £250 instead of £500. For each transaction the details that should be published remain as set out in paragraph 29 of the Code.</li> <li>• publish the total amount spent on remuneration over the period being reported on.</li> <li>• classify purpose of expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.</li> </ul>	
<b>Government Procurement Card transactions</b>	<b>Information which must be published</b> Quarterly publication Publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be published: <ul style="list-style-type: none"> <li>• date of the transaction</li> <li>• local authority department which incurred the expenditure</li> <li>• beneficiary</li> <li>• amount</li> <li>• Value Added Tax that cannot be recovered</li> <li>• summary of the purpose of the expenditure</li> <li>• merchant category (e.g. computers, software etc).</li> </ul>	
<b>Government Procurement</b>	<b>Information recommended for publication</b>	



## AGENDA ITEM 4

Information title	Information which must be published Information recommended for publication	Council's Response
<b>Card transactions</b>	<ul style="list-style-type: none"> <li>Publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card. For each transaction the details that should be published remain as set out in paragraph 30 of the Code.</li> </ul>	
<b>Procurement information</b>	<p><b>Information which must be published</b></p> <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"> <li>reference number</li> <li>title</li> <li>description of the goods and/or services sought</li> <li>start, end and review dates</li> <li>local authority department responsible.</li> </ul> <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"> <li>reference number</li> <li>title of agreement</li> <li>local authority department responsible</li> <li>description of the goods and/or services being provided</li> <li>supplier name and details</li> </ul>	

## AGENDA ITEM 4

Information title	Information which must be published <b>Information recommended for publication</b>	Council's Response
	<ul style="list-style-type: none"> <li>• sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</li> <li>• Value Added Tax that cannot be recovered</li> <li>• start, end and review dates</li> <li>• whether or not the contract was the result of an invitation to quote or a published invitation to tender</li> <li>• 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.</li> </ul>	
<b>Procurement information</b>	<p><b>Information recommended for publication</b></p> <p>Place on Contracts Finder, as well as any other local portal, every invitation to tender or invitation to quote for contracts to provide goods and/or services with a value that exceeds £10,000. Publish:</p> <ul style="list-style-type: none"> <li>• information on a monthly instead of quarterly basis, or ideally, as soon as it is generated and therefore becomes available (commonly known as 'real-time' publication)</li> <li>• every invitation to tender for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000</li> <li>• details of invitations to quote where there has not been a formal invitation to tender</li> <li>• all contracts in their entirety where the value of the contract exceeds £5,000</li> <li>• company registration number at Companies House</li> </ul>	

## AGENDA ITEM 4

Information title	Information which must be published <b>Information recommended for publication</b>	Council's Response
	<ul style="list-style-type: none"> <li>• details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months</li> <li>• details of the geographical (e.g. by ward) coverage of contracts entered into by the local authority</li> <li>• details of performance against contractual key performance indicators</li> <li>• information disaggregated by voluntary and community sector category (e.g. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association, etc).</li> </ul>	
<b>Local authority land</b>	<p><b>Information which must be published</b></p> <p>Annual publication</p> <p>Publish details of all land and building assets including:</p> <ul style="list-style-type: none"> <li>• all service and office properties occupied or controlled by user bodies, both freehold and leasehold</li> <li>• any properties occupied or run under Private Finance Initiative contracts</li> <li>• all other properties they own or use, for example, hostels, laboratories, investment properties and depots</li> <li>• garages unless rented as part of a housing tenancy agreement</li> <li>• surplus, sublet or vacant properties undeveloped land</li> <li>• serviced or temporary offices where contractual or actual occupation exceeds three months</li> </ul>	

Information title	Information which must be published <b>Information recommended for publication</b>	Council's Response
	<ul style="list-style-type: none"> <li>all future commitments, for example under an agreement for lease, from when the contractual commitment is made.</li> </ul>	
<b>Local authority land</b>	<p><b>Information recommended for publication</b></p> <p>Publish information on a monthly instead of annual basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication). It is also recommended that local authorities should publish all the information possible on Electronic Property Information Mapping Service. Publish the following additional information:</p> <ul style="list-style-type: none"> <li>the size of the asset measured in Gross Internal Area (m2) for buildings or hectares for land, in accordance with the Royal Institute of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area (m2 ) should convert measurements to Gross Internal Area using appropriate conversion factors and state the conversion factor used</li> <li>the services offered from the asset, using the services listed in the Effective Services Delivery government service function list <a href="http://doc.esd.org.uk/FunctionList/1.00.html">http://doc.esd.org.uk/FunctionList/1.00.html</a> (listing up to five main services)</li> <li>the reason for holding asset such as, it is occupied by the local authority or it is providing a service in its behalf, it is an investment property, it supports economic development (e.g. provision of small businesses or incubator space), it is surplus to the</li> </ul>	

## AGENDA ITEM 4

Information title	Information which must be published <b>Information recommended for publication</b>	Council's Response
	<p>authority's requirements, it is awaiting development, it is under construction, it provides infrastructure or it is a community asset</p> <ul style="list-style-type: none"> <li>• whether or not the asset is either one which is an asset in the authority's ownership that is listed under Part 5 Chapter 3 of the Localism Act 2011 (assets of community value) and/or an asset where the authority is actively seeking transfer to the community</li> <li>• total building operation (revenue) costs as defined in the corporate value for money indicators for public services</li> <li>• required maintenance - the cost to bring the property from its present state up to the state reasonably required by the authority to deliver the service and/or to meet statutory or contract obligations and maintain it at that standard. This should exclude improvement projects but include works necessary to comply with new legislation (eg. asbestos and legionella)</li> <li>• functional suitability rating using the scale: <ul style="list-style-type: none"> <li>o good – performing well and operating efficiently (supports the needs of staff and the delivery of services)</li> <li>o satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services)</li> <li>o poor – showing major problems and/or not operating optimally (impedes the performance off staff and/or the delivery of services)</li> </ul> </li> </ul>	

## AGENDA ITEM 4

Information title	Information which must be published <b>Information recommended for publication</b>	Council's Response
	<p>o unsuitable – does not support or actually impedes the delivery of services</p> <ul style="list-style-type: none"> <li>energy performance rating as stated on the Display Energy Certificate under the Energy Performance of Buildings (England and Wales) Regulations 2012 (as amended).</li> </ul>	
<b>Social housing asset value</b>	<b>Not Applicable to most Parish and Town Councils</b>	
<b>Grants to voluntary, community and social enterprise organisations</b>	<p><b>Information which must be published</b></p> <p>Annual publication</p> <p>Publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either:</p> <ul style="list-style-type: none"> <li>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</li> <li>by publishing a separate list or register.</li> </ul> <p>For each identified grant, the following information must be published as a minimum:</p> <ul style="list-style-type: none"> <li>date the grant was awarded</li> <li>time period for which the grant has been given</li> <li>local authority department which awarded the grant</li> <li>beneficiary</li> <li>beneficiary's registration number</li> <li>summary of the purpose of the grant</li> <li>amount</li> </ul>	
<b>Grants to voluntary,</b>	<b>Information recommended for publication</b>	

## AGENDA ITEM 4

Information title	Information which must be published <b>Information recommended for publication</b>	Council's Response
<b>community and social enterprise organisations</b>	<ul style="list-style-type: none"> <li>• Publish information on a monthly instead of annual basis where payments are made more frequently than a single annual payment, or ideally, as soon as the data becomes available and therefore known to the authority (commonly known as 'realtime' publication).</li> <li>• information disaggregated by voluntary and community sector category (eg. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association etc).</li> </ul>	
<b>Organisation chart</b>	<b>Information which must be published</b> 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: <ul style="list-style-type: none"> <li>• grade</li> <li>• job title</li> <li>• local authority department and team</li> <li>• whether permanent or temporary staff</li> <li>• contact details</li> <li>• salary in £5,000 brackets, consistent with the details</li> <li>• published for Senior Salaries</li> <li>• salary ceiling (the maximum salary for the grade).</li> </ul>	
<b>Organisation chart</b>	<b>Information recommended for publication</b> Local authorities should publish: <ul style="list-style-type: none"> <li>• charts including all employees in the local authority whose salary exceeds £50,000</li> </ul>	

## AGENDA ITEM 4

Information title	Information which must be published <b>Information recommended for publication</b>	Council's Response
	<ul style="list-style-type: none"> <li>the salary band for each employee included in the chart(s)</li> <li>information about current vacant posts, or signpost vacancies that are going to be advertised in the future.</li> </ul>	
<b>Trade union facility time</b>	<b>Information which must be published</b> Annual publication Publish the following information: <ul style="list-style-type: none"> <li>total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives)</li> <li>total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties</li> <li>names of all trade unions represented in the local authority</li> <li>a basic estimate of spending on unions (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary), and</li> <li>a basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary divided by the total pay bill).</li> </ul>	
<b>Parking account</b>	<b>Not Applicable to most Parish and Town Councils</b>	
<b>Parking spaces</b>	<b>Not Applicable to most Parish and Town Councils</b>	
<b>Senior salaries</b>	<b>Information which must be published</b> Annual publication Local authorities must place a link on their website to the	



## AGENDA ITEM 4

Information title	Information which must be published <b>Information recommended for publication</b>	Council's Response
	<p>following data or must place the data itself on their website:</p> <ul style="list-style-type: none"> <li>the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000</li> <li>details of remuneration and job title of certain senior employees whose salary is at least £50,000</li> <li>employees whose salaries are £150,000 or more must also be identified by name.</li> <li>a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind', for all employees whose salary exceeds £50,000.</li> </ul>	
<b>Constitution</b>	<p><b>Information which must be published</b></p> <p>Annual publication</p> <p>Local authorities must publish their Constitution on their website.</p>	
<b>Pay multiple</b>	<p><b>Information which must be published</b></p> <p>Annual publication</p> <p>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:</p> <ul style="list-style-type: none"> <li>cover all elements of remuneration that can be valued (e.g. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind)</li> </ul>	

## AGENDA ITEM 4

Information title	Information which must be published <b>Information recommended for publication</b>	Council's Response
	<ul style="list-style-type: none"> <li>• 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</li> <li>• exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.</li> </ul>	
<b>Fraud</b>	<b>Information which must be published</b> Annual publication Publish the following information: <ul style="list-style-type: none"> <li>• number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers</li> <li>• total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud</li> <li>• total number (absolute and full time equivalent) of professionally accredited counter fraud specialists</li> <li>• total amount spent by the authority on the investigation and prosecution of fraud</li> <li>• total number of fraud cases investigated.</li> </ul>	
<b>Fraud</b>	<b>Information recommended for publication</b> Local authorities should publish: <ul style="list-style-type: none"> <li>• total number of cases of irregularity investigated</li> <li>• total number of occasions on which a) fraud and b) irregularity was identified</li> <li>• total monetary value of a) the fraud and b) the irregularity that was detected, and</li> </ul>	

## AGENDA ITEM 4

Information title	Information which must be published Information recommended for publication	Council's Response
	<ul style="list-style-type: none"><li>total monetary value of a) the fraud and b) the irregularity that was recovered.</li></ul>	
Waste contracts	<b>Information which must be published</b> 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 the Code.	

### Method of publication

The Government endorses the five step journey to a fully open format:

- One star Available on the web (whatever format) but with an open license
- Two star As for one star plus available as machine-readable structured data (eg. Excel instead of an image scan of a table)
- Three star As for two star plus use a non-proprietary format (eg. CSV and XML)
- Four star All of the above plus use open standards from the World Wide Web Consortium (such as RDF and SPARQL<sup>21</sup>)
- Five star All the above plus links an organisation's data to others' data to provide context

The Government recommends that local authorities publish data in three star formats where this is suitable and appropriate<sup>50</sup>, alongside open and machine-readable format, within six months of this Code being issued.

**A REPORT OF THE TOWN CLERK TO  
A MEETING OF THE AUDIT COMMITTEE  
MALVERN TOWN COUNCIL**

**to be held on Tuesday 6 September 2022**

**in the Town Council Chamber, Belle Vue Terrace, Malvern, at 6.00 pm**

**REVIEW OF CONTROLS IN PLACE FOR ASSESSING, MARKING AND AWARDING  
OF GRANTS UNDER THE GRANTS SCHEME**

**1. Purpose of Report**

- 1.1. For committee discussion and recommendation.

**2. Recommendation**

- 2.1. Audit committee is asked to consider and review the current level of controls in place to assess, mark and award Town Council grants and to make any recommendations for improvements as deemed necessary.

**3. Background**

- 3.1. Policy and Resources Committee undertook an in-depth review of the Town Council's grants scheme in June/July 2020. As a result, a number of significant changes were made to improve the scheme.

- 3.2. Since then, further reviews carried out in April 2021 and May 2022 have resulted in no further changes.

- 3.3. Audit Committee identified the grants scheme as an area to be included in their work plan for 2022/23 and the following documents are attached for discussion and review.

- Grants scheme guidance notes
- Grants scheme application forms – small grants/large grants/emergency grants
- Grants scheme marking criteria – small grants/large grants/emergency grants

- 3.4. Small and large grants applications are considered twice a year by Policy and Resources Committee, once in September/October and then again in March.

- 3.5. Audit Committee is asked to consider and review the documents listed in 3.3 above and to make any recommendations for improvements in controls as necessary.

**4. Financial Implications**

- 4.1. The annual grants budget for 2022/23 has been set as follows:

- Small grants                      £5,000
- Large grants                        £13,000

- a) Emergency grants              No specific budget, funds to come out of reserves as agreed by Full Council

**5.     Legal Implications**

5.1.     The Town Council can use the following powers to award grants:

- Sections 137, 142, 144 and 145 of the Local Government Act 1972
- Section 19 of the Local Government (Miscellaneous Provisions) Act 1976

5.2.     The Power of General Competence.

End

Linda Blake  
Town Clerk

- Grants scheme guidance notes
- Grants scheme application forms – small grants/large grants/emergency grants
- Grants scheme marking criteria – small grants/large grants/emergency grants

# MALVERN TOWN COUNCIL GRANTS SCHEME

## GUIDANCE NOTES FOR APPLICANTS



### 1. Introduction

- 1.1. Malvern Town Council (hereafter referred to as 'the Council') recognises the immense value of voluntary and community activity and its contribution to residents' well-being, the local economy and the sustainability of a wide range of services which benefit people living and working in the town. The Council's grants scheme is based on the principles of fairness, responsiveness to local need and ensuring that public money is spent in a responsible manner.
- 1.2. Grant applications are decided against a range of criteria set by the Council. In order for this Council to be able to assess a wide range of very different applications rationally and objectively, it is both necessary and helpful to specify criteria designed to be a general indication of need, but which are not exclusive and can be flexibly applied. The Council expects that individuals and organisations that it comes into contact with, will act towards the Council with integrity and without thought or actions involving fraud or corruption.

### 2. Types of grants

- 2.1. Malvern Town Council's grants scheme is made up of three categories:

#### Small grants

These are for amounts up to and including £500 and they are awarded twice a year.

#### Large grants

These are awarded for amounts above £500 and up to an advisory limit of £2,500. This advisory limit can be exceeded but a very specific reason must be stated.

#### Emergency grants

This scheme provides assistance to organisations where there is an exceptional need for funding, that could not have been foreseen to fit in with the biennial timetable as immediate or quick action is required. Examples of these would be damage to equipment or property not covered by insurance, action to cover hardship raised by extreme circumstances such as a pandemic or extreme weather, or last-minute loss or withdrawal of other funding for a project.

### 3. The aims of the grants scheme

- 3.1. The Council's grants scheme is based on the principle of enabling local community organisations to deliver activities and/or projects to the residents of Malvern.
- 3.2. Malvern Town Council provides grant funding to support the following aims:
  - i. To provide direct benefit to the residents of Malvern Town.
  - ii. To ensure the provision of voluntary services needed by the Town's residents.
  - iii. To enable local people to participate in/benefit from voluntary groups and activities.
  - iv. To help Malvern's voluntary groups<sup>1</sup> to improve their effectiveness.

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<sup>1</sup> The Town Council defines a voluntary group as a non-profit making organisation, set up and run by a voluntary, unpaid management committee.

- v. To support organisations that meet the needs of people experiencing social and economic difficulties.
- vi. To improve or enhance the local environment.
- vii. To improve access to services for all sections of the community.
- viii. To improve the quality of life of residents of Malvern Town.

#### **4. The eligibility of applications will be assessed against the following criteria**

- 4.1. The grant form must be fully completed with all of the relevant information supplied at the point of submission.
- 4.2. Organisations must demonstrate that they are run on a voluntary or charitable basis with governance systems and financial management clearly in place.
- 4.3. Applicants must demonstrate direct benefit to the residents of Malvern Town and in the case of large grants this benefit must be of a significant value.
- 4.4. All grants are offered on a one-off basis to support a particular project, event, activity or purchase of equipment. Grants should not be for running costs.
- 4.5. The funding requested must be commensurate with the benefit obtained by the residents of Malvern Town.
- 4.6. Each application will be clearly considered on its merits regardless of prior funding. The frequency of applications will only be considered if there is a demand for grant funding above the budgeted funds for that year.
- 4.7. Applications for projects where the work has already been completed will not be considered.

#### **5. Malvern Town Council will not fund the following:**

- a) organisations that do not provide a service to the Malvern community;
- b) individuals;
- c) general appeals;
- d) statutory organisations or the direct replacement of statutory funding;
- e) political groups or activities promoting political beliefs;
- f) religious groups where funding is to be used to promote religious beliefs;
- g) arts and sports projects or animal welfare groups with no community or charitable element;
- h) projects that take place before an application can be decided;
- i) organisations that have a closed or restricted membership;
- j) Malvern Town Council cannot provide funding for maintenance or improvement of property owned by the Church.

#### **6. Criteria for small and large grants**

- 6.1. Groups wishing to receive a small or large grant will need to complete the relevant application form and provide the required additional supporting information.
  - 6.2. Large grants should provide a significant and wide-reaching benefit to the residents of Malvern Town.
  - 6.3. Grants must be spent within one year of being awarded. Any unspent monies left after this time must be returned.
-



- 6.4. Grants cannot be used to support a group's normal running costs and this includes staffing costs.
- 6.5. Grants can only be used for the purpose stated in the application and the Council reserves the right to reclaim any grant not being used for the specified purpose.
- 6.6. Organisations must show that there is a dedicated bank account for funds to be paid into. Payments cannot be made into an individual's bank account.
- 6.7. Should for any reason an organisation disband or the project not be completed, the Council may ask for all or part of the monies to be paid back.
- 6.8. Organisations may only submit one application at one time.
- 6.9. Additional grant conditions may also be attached to any funding the Council agrees and these will be set out in the award confirmation letter.
- 6.10. Failure to comply with any conditions attached to a grant may result in a request for the grant to be repaid and may affect future grant assistance.
- 6.11. Grants are awarded at the discretion of the Council and the decision is final.

## **7. Application and determination process**

- 7.1. The small and large grants scheme is run twice during the year, once in August/September and again in February/March.
  - 7.2. Applicants are required to complete and return the application form and send with all supporting documentation to arrive no later than 12 noon on the date stated, either by email or in hard copy.
  - 7.3. Applicants are required to submit a short statement (as indicated on the grant application form) explaining how the grant will be beneficial to your organisation and to the community or residents of Malvern Town. This statement will be presented to committee to assist in the decision-making process and is essential when evaluating a grant application.
  - 7.4. Town Council Officers have the right to refuse an application which has been submitted without the required supporting information or an explanation as to why this information has not been supplied by the deadline.
  - 7.5. Applications will be evaluated by Town Council Officers and then presented for consideration and decision at the appropriate meeting of Policy and Resources Committee.
  - 7.6. The full details of all grant applications will be available on file for scrutiny by any Councillor prior to the meeting. The Town Clerk will provide a summary of the applications for members of the Policy and Resources Committee to consider.
  - 7.7. Representatives from the applicants' organisations are encouraged to arrange to make a short presentation in support of their application at the start of the Policy and Resources Committee as indicated on the relevant annual grants timetable on the Town Council's website.
  - 7.8. Applicants will be notified of the Council's decision following the relevant Policy and Resources meeting. Those organisations who are notified that their application has been successful must claim their grant by written request as detailed in their award letter.
-

- 7.9. All organisations in receipt of grants will be required to acknowledge the Town Council's contribution on publicity/printed material.

**8. Monitoring and reporting requirements**

- 8.1. Groups are expected to provide Malvern Town Council with written evidence of how the money has been spent and the benefit it has brought to the people of Malvern. This information should be submitted in the form of a short report (no more than 500 words), within twelve months of the grant being awarded so that it can be presented to Policy and Resources Committee.

**9. Further information**

- 9.1. Further information on the Council's Grants Scheme is available at [www.malverntowncouncil.org/about-your-council/what-we-do/](http://www.malverntowncouncil.org/about-your-council/what-we-do/) or by contacting Deborah Powell on 01684 566667 or [dpowell@malvern-tc.org.uk](mailto:dpowell@malvern-tc.org.uk)

August 2020

**MALVERN TOWN COUNCIL  
SMALL GRANT APPLICATION FORM**

**SMALL GRANTS** are for amounts up to and including £500.

Please refer to the Town Council's grants scheme guidance notes, available on its website, for further details.

<b>1. About your organisation</b>	
Name of organisation:	
Address:	
Nature of organisation and charity registration number (if applicable):	
VAT registration number (if applicable):	
Date organisation established:	
<b>2. Contact details</b>	
Contact name:	
Position within organisation:	
Address for correspondence:	
Daytime telephone:	
Email address:	
<b>3. About your application</b>	
Amount requested:	£
Briefly outline the reason for your application and how the amount requested will be spent:	

How will the grant benefit Malvern Town residents/the Malvern Town community?		
How many residents of Malvern Town will benefit?		
Have you received any grant funding from the Council in previous years and if so, please detail:		
What is the planned delivery date for the project/activity?		
What arrangements are in place for the delivery and management of this project?		
<b>4. Financial information</b>		
Total cost of your project:	£	
What funding has been secured to date and from where?	£	
If Town Council funding were to be given, are there any funds still to be secured and what are your organisation's plans for raising these?		
	<b>Now</b>	<b>Previous year</b>
Annual income	£	£
Annual expenditure	£	£
Surplus/loss for the year	£	£
Savings/reserves	£	£
<b>5. Bank details</b>		
Does your organisation have its own bank account and manage its own funds?	Yes	No
Sort code:		

Account number:	
Account name:	
<b>6. Supporting information to be included</b> ✓	
Latest available statement of accounts.	
A copy of your organisation's aims and objectives.	
A statement of no more than 500 words explaining how the grant will be beneficial to your organisation and the residents of Malvern Town.	
<b>7. Declaration</b>	
<p>I confirm that I have read and agree to the conditions within the Town Council's grants scheme guidance notes, and that the details given above and in any supporting information are correct to the best of my knowledge.</p> <p>I understand that if successful, I will be required to confirm that any grant money has been spent in accordance with the purpose outlined at section 3 of this form and will provide a written report to the Council by the date requested.</p> <p>I will ensure that the contribution made by the Council is reflected in any promotional materials produced and copies of these and details of any press coverage are forwarded to the Council.</p> <p>In making this application, I declare that the organisation to which the application relates subscribes to the principles of equal opportunities in all of its activities and is operated on a not-for-profit basis.</p>	
Name:	
Signature:	
Date:	

For more information or to submit your application, contact Deborah Powell on 01684 566667 or [dpowell@malvern-tc.org.uk](mailto:dpowell@malvern-tc.org.uk)

Grant applications are determined by the Council during public meetings, and this application form will therefore appear in the public domain. If you do not wish for any of your personal contact information to be included in the public papers, please specify when submitting your application.

We will only use your personal information to contact you about your application, and other sources of funding that may be applicable. To find out more, you can view our privacy policy at [www.malverntowncouncil.org/policies](http://www.malverntowncouncil.org/policies)

**MALVERN TOWN COUNCIL  
LARGE GRANT APPLICATION FORM**

**LARGE GRANTS** are for amounts between £501 and £2,500 inclusive. If you require a higher amount, you must state the specific reason for this limit to be exceeded.

Please refer to the Town Council's grants scheme guidance notes, available on its website, for further details.

<b>1. About your organisation</b>	
Name of organisation:	
Address:	
Nature of organisation and charity registration number (if applicable):	
VAT registration number (if applicable):	
Date organisation established:	
<b>2. Contact details</b>	
Contact name:	
Position within organisation:	
Address for correspondence:	
Daytime telephone:	
Email address:	
<b>3. About your application</b>	
Amount requested (if above £2,500 please state specific reason for this)	£
Briefly outline the reason for your application and how the amount requested will be spent:	

How will the grant benefit Malvern Town residents/the Malvern Town community?		
How many residents of Malvern Town will benefit?		
Have you received any grant funding from the Council in previous years and if so, please detail:		
What is the planned delivery date for the project/activity?		
What arrangements are in place for the delivery and management of this project?		
Is this a new initiative for your organisation and if not, what are the ongoing benefits of a repeat event or project?		
<b>4. Financial information</b>		
Total cost of your project:	£	
What funding has been secured to date and from where?	£	
If Town Council funding were to be given, are there any funds still to be secured and what are your organisation's plans for raising these?		
	<b>Now</b>	<b>Previous year</b>
Annual income	£	£
Annual expenditure	£	£
Surplus/loss for the year	£	£
Savings/reserves	£	£
<b>5. Bank details</b>		
Does your organisation have its own bank account and manage its own funds?	Yes	No

Sort code:	
Account number:	
Account name:	
<b>6. Supporting information to be included</b> ✓	
A written constitution/set of rules that sets out the organisation's purpose and how it is managed.	
A list of those involved in running the organisation, including trustees if appropriate.	
A copy of your most recent annual accounts or financial records showing the balance of funds, income and expenditure. If you do not have financial records that cover a full year, you will need to provide what records you have currently.	
A recent bank statement in the name of the organisation.	
Supporting statement of no more than 500 words explaining how the grant will be beneficial to your organisation and the residents of Malvern Town.	
A business plan or other similar document showing future plans for the organisation.	
<b>7. Declaration</b>	
<p>I confirm that I have read and agree to the conditions within the Town Council's grants scheme guidance notes, and that the details given above and in any supporting information are correct to the best of my knowledge.</p> <p>I understand that if successful, I will be required to confirm that any grant money has been spent in accordance with the purpose outlined at section 3 of this form and will provide a written report to the Council by the date requested.</p> <p>I will ensure that the contribution made by the Council is reflected in any promotional materials produced and copies of these and details of any press coverage are forwarded to the Council.</p> <p>In making this application, I declare that the organisation to which the application relates subscribes to the principles of equal opportunities in all of its activities and is operated on a not-for-profit basis.</p>	
Name:	
Signature:	



Date:	
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For more information or to submit your application, please contact Deborah Powell on 01684 566667 or [dpowell@malvern-tc.org.uk](mailto:dpowell@malvern-tc.org.uk)

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**MALVERN TOWN COUNCIL  
EMERGENCY GRANT APPLICATION FORM**

**EMERGENCY GRANTS** are for exceptional circumstances only, where the need for funding could not have been foreseen and where immediate or quick action is required.

Please refer to the Town Council's grants scheme guidance notes, available on its website, for further details.

<b>1. About your organisation</b>	
Name of organisation:	
Address:	
Nature of organisation and charity registration number (if applicable):	
VAT registration number (if applicable):	
Date organisation established:	
<b>2. Contact details</b>	
Contact name:	
Position within organisation:	
Address for correspondence:	
Daytime telephone:	
Email address:	
<b>3. About your application</b>	
Amount requested:	£
Briefly outline the reason for your application and how the amount requested will be spent:	

How will the grant benefit Malvern Town residents/the Malvern Town community?		
How many residents of Malvern Town will benefit?		
Have you received any grant funding from the Council in previous years and if so, please detail:		
What is the planned delivery date for the project/activity?		
What arrangements are in place for the delivery and management of this project?		
Please demonstrate how this application qualifies as an emergency grant?		
<b>4. Financial information</b>		
Total cost of your project:	£	
What funding has been secured to date and from where?	£	
If Town Council funding were to be given, are there any funds still to be secured and what are your organisation's plans for raising these?		
	<b>Now</b>	<b>Previous year</b>
Annual income	£	£
Annual expenditure	£	£
Surplus/loss for the year	£	£
Savings/reserves	£	£
<b>5. Bank details</b>		
Does your organisation have its own bank account and manage its own funds?	Yes	No

Sort code:	
Account number:	
Account name:	
<b>6. Supporting information to be included</b> ✓	
A written constitution/set of rules that sets out the organisation's purpose and how it is managed.	
A list of those involved in running the organisation, including trustees if appropriate.	
A copy of your most recent annual accounts or financial records showing the balance of funds, income and expenditure. If you do not have financial records that cover a full year, you will need to provide what records you have currently.	
A recent bank statement in the name of the organisation.	
Supporting statement of no more than 500 words explaining how the grant will be beneficial to your organisation and the residents of Malvern Town.	
A business plan or other similar document showing future plans for the organisation.	
<b>7. Declaration</b>	
<p>I confirm that I have read and agree to the conditions within the Town Council's grants scheme guidance notes, and that the details given above and in any supporting information are correct to the best of my knowledge.</p> <p>I understand that if successful, I will be required to confirm that any grant money has been spent in accordance with the purpose outlined at section 3 of this form and will provide a written report to the Council by the date requested.</p> <p>I will ensure that the contribution made by the Council is reflected in any promotional materials produced and copies of these and details of any press coverage are forwarded to the Council.</p> <p>In making this application, I declare that the organisation to which the application relates subscribes to the principles of equal opportunities in all of its activities and is operated on a not-for-profit basis.</p>	
Name:	
Signature:	

Date:	
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For more information or to submit your application, please contact Deborah Powell on 01684 566667 or [dpowell@malvern-tc.org.uk](mailto:dpowell@malvern-tc.org.uk)

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**MALVERN TOWN COUNCIL  
SMALL GRANTS MARKING CRITERIA**

Name of organisation:	
Amount Requested:	
Time of Grant Application:	March 2022

Assessment of small grant applications is made against the following five criteria, where each item is marked out of five – 1 being low compliance and 5 indicating that the applicant has complied with the grant scheme rules as fully as possible, except in the instance of criterion 4, which is double weighted.

CRITERIA	LOW		MED		HIGH
1. Voluntary organisation with governance systems in place?	1	2	3	4	5
2. Clear description of project/activity with arrangements in place to manage and deliver?	1	2	3	4	5
3. Own bank account and financial information supplied?	1	2	3	4	5
4. Demonstration that project is beneficial to Malvern Town residents?	2	4	6	8	10
5. One-off cost to support a particular project, event, activity or purchase of equipment (ie not running costs)?	1	2	3	4	5
<b>SUB TOTAL</b>					
<b>OVERALL SCORE (OUT OF 30)</b> A minimum of 20 points must be reached in order for your application to qualify for consideration by the Policy and Resources Committee.					

**MALVERN TOWN COUNCIL  
LARGE GRANTS MARKING CRITERIA**

Name of Organisation:	
Amount Requested:	
Time of Grant Application:	March 2022

Assessment of large grant applications is made against the following eight criteria where each item is marked out of five – 1 being low compliance and 5 indicating that the applicant has complied with the grant scheme rules as fully as possible, except in the instance of criterion 5, which is double weighted.

CRITERIA	LOW		MED		HIGH
1. Voluntary organisation with governance systems and constitution in place	1	2	3	4	5
2. Clear description of project/activity with arrangements in place to manage and deliver	1	2	3	4	5
3. Own bank account and financial information supplied	1	2	3	4	5
4. Clear outline of project financing and sources of funding	1	2	3	4	5
5. Demonstration that project will provide significant benefit to Malvern Town residents/community	2	4	6	8	10
6. One-off cost to support a particular project, event, activity or purchase of equipment (ie not running costs)	1	2	3	4	5
7. New initiative or demonstration of continued benefit of annual event	1	2	3	4	5
8. Grant form fully completed with all relevant information supplied	1	2	3	4	5
<b>SUB TOTAL</b>					
<b>OVERALL SCORE (OUT OF 45)</b> A minimum of 25 points must be reached in order for your application to qualify for consideration by the Policy and Resources Committee.					

## MALVERN TOWN COUNCIL EMERGENCY GRANTS MARKING CRITERIA

Assessment of Emergency grant applications Council is made against the following nine criteria where each item is marked out of five - 1 being low compliance and 5 indicating that the applicant has complied with the grant scheme rules as fully as possible, except in the instance of criteria 5 and 9, which are double weighted.

CRITERIA	LOW		MED		HIGH
1. Voluntary organisation with governance systems and constitution in place	1	2	3	4	5
2. Clear description of project/activity with arrangements in place to manage and deliver	1	2	3	4	5
3. Own bank account and financial information supplied	1	2	3	4	5
4. Clear outline of project financing and sources of funding	1	2	3	4	5
5. Demonstration that project will provide significant benefit to Malvern Town residents/community	2	4	6	8	10
6. One-off cost to support a particular project, event, activity or purchase of equipment (ie not running costs)	1	2	3	4	5
7. New initiative or demonstration of continued benefit of annual event	1	2	3	4	5
8. Grant form fully completed with all relevant information supplied	1	2	3	4	5
9. Demonstration that grant is for exceptional circumstances and that the need for funding could not have been foreseen to fit in with the Council's normal biannual grants scheme.	2	4	6	8	10
<b>SUB TOTAL</b>					
<b>OVERALL SCORE (OUT OF 55)</b> A minimum of 40 points must be reached in order for your application to qualify for consideration by the Policy and Resources Committee.					



**A REPORT OF THE TOWN CLERK TO  
A MEETING OF THE AUDIT COMMITTEE  
MALVERN TOWN COUNCIL**

**to be held on Tuesday 6 September 2022**

**in the Town Council Chamber, Belle Vue Terrace, Malvern, at 6.00 pm**

**IDENTIFICATION OF ANY FURTHER AREAS OF INTERNAL  
AUDIT WORK FOR 2022/23**

**1. Purpose of Report**

- 1.1. For decision.

**2. Recommendation**

- 2.1. Audit Committee is asked to consider any additional items they wish to be included as part of the Internal Audit timetable for 2022/23.

**3. Background**

- 3.1. At the last meeting of Audit Committee, it was agreed that the following would form part of the work plan for 2022/23:
- i. Transparency code requirements and whether the Town Council publicises information in accordance with these (Section L of AGAR)
  - ii. Review of controls in place for assessing, marking and awarding of grants under the grants scheme
  - iii. Review of the Council's arrangements to procure works, goods and services
  - iv. A review of the Council's risk management processes, controls and documentation
- 3.2. Members of the internal audit committee had asked the Council's Internal Auditor, Duncan Edwards, if there was a list of areas that should be covered by the committee's work. Mr Edwards has now provided his Internal Audit – Schedule of Work for reference and information. This is attached at Appendix A to this report.
- 3.3. Audit Committee members are asked to now consider if there are any further items that should be added to the Schedule of Works for 2022/23.
- 4. Financial Implications**
- 4.1. None pertaining to this report.
- 5. Legal Implications**
- 5.1. The Accounts and Audit Regulations 2015, Regulation 5(1), states that 'a relevant authority' must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes.
- 5.2. As part of the Annual Governance and Accountability Return, the Council must review the effectiveness of the Council's system of internal control and prepare the Annual Governance Statement. The Internal Audit Committee's work programme is a key part of fulfilling this requirement.

End

Linda Blake  
Town Clerk

# DKE AUDIT SERVICES

## INTERNAL AUDITOR

Specialist provider to Parish & Town Councils

### Internal Audit – schedule of work

Area to be covered	Covered	Comments / observations
<b>Governance</b>		
Council's strategic objective, aims, plans, funding arrangements, measurable outcomes, monitoring arrangements and delivery review.		
Committee structure, terms and operation		
Financial Regulations – review, awareness and compliance		
Standing Orders – review, awareness and compliance		
Review of meeting minutes and identification of matters / issues		
Review of policies (application and compliance assurance)		
Policies - review process and schedule		
Last year's internal and external audit actions		
<b>Risk Management</b>		
Review of policy, inc. approach to strategic and operational risks		
Risk process – identification, assessment, control, management, effectiveness assurance		
Review of risk register – structure and review		
Review of risk controls (effectiveness and compliance)		
Control assurance – how control assurance is gained e.g. <ul style="list-style-type: none"> <li>Finance - Internal control (in-house audit) policy and process, 'rules' compliance</li> <li>Assets – Inspection, maintenance, (see asset section)</li> <li>Other – staff, IT, data and records management</li> </ul>		
Business and service continuity arrangements		
Insurance arrangements – as a risk mitigation action		

Area to be covered	Covered	Comments / observations
<b>Accounting Records</b>		
Structure of accounts		
Accounting software arrangements		
Maintenance of the cashbook		
Audit trail – source to records		
Financial transactions – sample testing and control process		
Reporting arrangements and reports		
VAT accounting arrangements		
<b>Budgeting</b>		
Annual budget & precept setting process		
Budget reporting (structure)		
Budget profiling arrangements		
Budget monitoring process (receipts and payments)		
Budget movement process		
<b>Reserves and investments</b>		
Policy and process		
Reserves held – levels & purpose		
Investment control		
Loans received inc. PWB loans		
<b>Bank account management &amp; control</b>		
Bank access and control		
Bank reconciliation statement structure and content ensures control requirement met		
Frequency of the bank reconciliation – appropriate, in accordance with Financial Regulations		
Bank reconciliation review - member oversight, approval and evidencing process		
Bank statement are presented at each formal bank reconciliation		
<b>Purchasing and Payments</b>		
Purchasing and ordering process		
Process for the control of the receipt of goods, works and services		
Payment preparations		
Payment approvals – staff and members		
Payment process and control (cheque / bank)		
Arrangements for ensuring value for money		
<b>Petty cash / minor purchases</b>		

Area to be covered	Covered	Comments / observations
Petty cash usage and control process		
Other arrangements for minor payments – payment card controls		
<b>Procurement / contracts (tenders and quotations)</b>		
Contract letting – pre tender process		
Tender invitation and receipt		
Tender evaluation		
Contract award		
Contract monitoring, management and delivery assurance		
Risk arrangements and risk transfer		
Contractors' compliance with contract terms		
Contract payment terms and compliance		
<b>Grants awarded, donations &amp; loans</b>		
Policy and process		
Grants awarded, monitoring and outcomes		
Process for making donations		
Loan policy, process and control arrangements		
<b>Income / receipts</b>		
Precept receipt		
Control process for any income generating or 'traded' services; <ul style="list-style-type: none"> <li>• Allotment</li> <li>• Cemetery</li> <li>• Hall hire</li> <li>• Bars inc. stock management</li> <li>• Sports facilities or similar</li> <li>• Rentals and leases</li> </ul>		
Services record management (the source records), inc. control and links to income / payment receipt records		
Invoicing, collection, debt management		
Payment sources, control and reconciliation		
Receipt (cash) control, security and banking		
Control and management of funds and grants received		
<b>Projects and major initiatives (if applicable)</b>		
Major project initiation, development, planning, assessment and approval process		

Area to be covered	Covered	Comments / observations
Project management process – implementation and management of projects and one-off major spending initiatives		
Funding and financial control arrangements		
Project monitoring, review and change processes		
<b>Assets and Asset management</b>		
Asset management process inc. <ul style="list-style-type: none"> <li>• Recording / register</li> <li>• Valuing assets</li> <li>• insurance values</li> <li>• inspection inc. supporting evidence</li> <li>• maintenance (planned and responsive repair)</li> <li>• provision for replacement</li> <li>• replacement process</li> </ul>		
Review of asset register process		
Review links between asset management, risk management and funding		
Asset disposals (from previous year) are recorded		
<b>Staffing</b>		
Staff employment contracts		
Staff grade approvals – by Members		
Payroll software – meets need and is up to date		
Staff payment confirmation process inc. deductions and employer payments (inc. Member allowances)		
Payment supporting documents, as appropriate (e.g. timesheets, overtime)		
Staff performance management process		
Staffing policies inc. H&S requirements		
Operating policies, safe systems of work		
Staff training and training records		
IR35 compliance		
Payment of Member Allowances process		
<b>IT management and control inc. data and records</b>		
IT services, control and security		
Hardware management and maintenance		
Software management and maintenance		
IT access controls and provisions		
Data and record management		

Area to be covered	Covered	Comments / observations
Social media arrangements and controls		
<b>Other AGAR areas to cover</b>		
(K) Evidence of certification as exempt from a limited assurance review in previous year (if required)		
(L) If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.		
(M) Evidence to demonstrate that during the current financial year the provision for the exercise of public rights as required by the Accounts and Audit Regulations was met		
(N) Evidence of compliance with the publication requirements for the prior year AGAR		
<b>Charity and Trust responsibilities</b>		
Evidence to demonstrate, for any Trust funds (including charitable), responsibilities as a trustee were met		
Registered with the Charity Commission		
Charity Commission filing requirements are met		
Charity management, meetings and accounts are recorded separately from the Council		
Independent examination is undertaken and reported		
The Council has a risk-based approach to its responsibilities for the Charity or Trust		
<b>Year-end work schedule</b>		
Year-end accounts statements		
Final budget to actual report		
Year-end bank reconciliation and control (i.e., verified by members)		
Year-end cash book		
Year-end bank statements		
Draft AGAR – accounts section		
Further transaction testing (as required)		

