

**Present:** Cllrs Barwick, Henderson, Munson

**In the Chair:** Cllr Smith – Chairman

**Clerk:** Michelle Curtis

**Also Present:** District Councillor Thompson  
Steve Howard and Denise Clark – Parish Working Group PWG  
7 – Parish Councillor Applicants

**1. Welcome**

The Chairman welcomed everyone to the meeting.

**2. Apologies for Absence**

There were no apologies for absence, all members were present.

**3. Declarations of Interest**

There were no declarations of interest disclosed.

**4. Co-option**

There were seven applications received for the three Parish Councillor vacancies.

The applicants were given the opportunity to ask questions prior to the vote. Following the question session, one applicant decided to withdraw his application.

A ballot was held and each Councillor selected three Councillors.

Richard Evans and Ian Ewing were co-opted by a clear majority – Richard Evans received 4 votes and Ian Ewing received 3.

A second round of voting was held and each Councillor selected one Councillor.

None of the remaining applicants received a clear majority, therefore a third round of voting was held and Wayne Middleton was co-opted by a clear majority.

Richard Evans, Ian Ewing and Wayne Middleton signed the Declaration of Acceptance of Office.

Cllrs Evans, Ewing and Middleton then joined the meeting.

The Clerk advised the new Councillors that they were required to complete the Register of Interests within 28 Days.

**Action:** Clerk to forward link for the form to Cllrs Evans, Ewing and Middleton.

The four unsuccessful applicants left the meeting.

**5. County Councillor and District Councillors**

**5.1 Report from County Councillor Durham**

The report from Cllr Durham was received and noted.

## 5.2 Information from District Councillors

There was no new information to report.

## 6. Public Forum

There were no comments

## 7. Minutes

### Minutes 17<sup>th</sup> May 2023

**Resolved:** The Minutes of the Parish Council Meeting held on 17<sup>th</sup> May 2023 be approved as a true and accurate record of the meeting. Unanimously agreed by those who attended.

The Chairman signed the Minutes.

## 8. Finance

### 8.1 Monthly Financial Report

Councillors received the monthly Financial Reports as of 30<sup>th</sup> April 2023.

Bank Reconciliation – a Closing balance of £ 55,035.89

Expenditure to date – Budget £31,971 – Actual £1,163

Income to date (including Precept (£22,721) £31,971 – Actual £23,346

Earmarked Funds – Closing Balance - £15,596.83 – Net Transfers £8,400

The Clerk reported:

- £22,721 received from Maldon District Council for the 2023/24 precept
- £22,721 had been transferred to the Unity Trust Current Account into the Unity Trust Instant Access Account.
- 

The Chairman signed the Reports.

### 8.2 Payments

**Resolved:** Unanimously agreed to approve the payments totalling £3,107.91.

The Clerk reported that following the last meeting, she contacted the Internal Auditor regarding the issue of not enough bank signatories. The Internal Auditor advised that due to the position of the Parish Council, ex-Cllr Richard Scott, who was an authoriser could authorise the payments once the Full Council had approved the payment schedule and Cllr Barwick had made the initial authorisation.

The Clerk will therefore set up the payments and Cllr Barwick and Richard Scott would authorise the payments.

## 9. Internal Audit

### 9.1 Report and Recommendations from the Internal Auditor

The Internal Audit Report for 2022/23 (Appendix A) was received. Councillors considered the recommendations by the Internal Auditor, and comments are as follows:

#### 1. Annual Governance and Accountability Return (AGAR)

At the meeting on 25<sup>th</sup> April 2023, the Parish Council unanimously agreed to approve the 2022/23 accounts, subject to internal audit.

Following the conclusion of the Internal Audit, Councillors confirmed that they approve the AGAR Accounting Statement for 2022/23.

## 2. Website

The Clerk confirmed that the website would be fully compliant including the transparency code by 1<sup>st</sup> July 2023.

Overall, the Parish Council were pleased with the contents of the Report.

### 9.2 Effectiveness of Internal Audit

Councillors reviewed the Effectiveness of Internal Audit as prescribed in the 'Governance and Accountability manual (Appendix B).

## 10. Representatives/Committees

Election of Lead representatives for the forthcoming year:

- a) Lead Member for Highways and Road Safety – Cllr Barwick  
Public Rights of Way – Cllr Henderson
- b) Lead Member for Planning Matters and Trees – Cllrs Evans and Ewing
- c) Lead Member for Recreation Ground – Cllr Middleton
- d) Lead Member for Burial Ground – Cllr Henderson
- e) Lead Member for Local Council Award Scheme – Cllr Barwick
- f) Personnel Committee members – Cllrs Barwick, Henderson and Middleton
- g) Defibrillators – Cllr Middleton

Unanimously agreed.

## 11. Bank Signatories

A review of the bank signatories was carried out.

### Unity Trust Bank

Lyndsey Barwick (Authoriser)  
Maggie Henderson (Authoriser)  
Wayne Middleton (Authoriser)  
Michelle Curtis (Submit Payments)

To be removed:

Richard Scott (Authoriser)

## 12. Planning

### 12.1 Planning Applications

To consider Planning Applications received from Maldon District Council

Application No: HOUSE/MAL/23/00413 PP-12092659

Proposal: Erection of single-storey rear extension

Location: St Olaf Tudwick Road Tiptree

**Resolved:** Unanimously agreed to recommend approval of this application.

Application No: HOUSE/MAL/23/00467 PP-12137443

Proposal: Erection of a part single-storey, part two-storey rear extension.

Location: The Vinery 3 Kelvedon Road Tolleshunt D'arcy

**Resolved:** Unanimously agreed to recommend approval of this application.

### 12.2 Planning Decisions:

To note decisions made by Maldon District Council

### 12.3 Appeals

To note decisions made by the Planning Inspectorate – Non received

#### **12.4 Planning Appeal Decisions**

To note decisions made by the Planning Inspectorate – None received

#### **12.5 Tree Preservation Orders (TPO)**

To note TPOs made by Maldon District Council – None received.

### **13. Training**

Cllrs Evans, Ewing and Middleton agreed to attend Councillor training.

**Action:** Clerk to forward training information.

### **14. Parish Annual Assembly**

It was agreed to defer this item to the next agenda.

### **15. Commemorative Plaque**

The letter from Jennifer Tolhurst, HM Lord-Lieutenant of Essex, regarding plaques available to purchase to commemorate King Charles III was received and noted.

### **16. Police/Community Protection Officers (CPOs)**

#### **16.1 Police Report**

The Police Reports were received and noted.

#### **16.2 Community Protection Officers (CPOs)**

##### **16.2.1 CPO Report**

The CPO Report for April 2023 was received and noted.

It was noted that during the CPOs Patrols in April, there were 26 speeding offences all in Church Street.

##### **16.2.2 TruCam Report 2022/23**

The TruCam statistics for 2022/23 were received and noted.

Total Captures between April 22 and March 2023 – 149

148 offenders took speed awareness courses

1 offender took a conditional offer

### **17. Administration**

Path by the Village Hall- The Clerk reported that the path by the Village Hall leading to the Recreation Ground was closed on 24<sup>th</sup> May 2023 for 24 hours.

Litter Pickers – The Clerk advised that a request had been received from the Litter Pickers to ask if the Parish Council would consider buying 16 more litter pickers from Amazon which cost approx. £15 for a pack of 4.

**Resolved:** Unanimously agreed to purchase litter pickers.

Elections – The Clerk advised that earlier that day Cllr Munson had sent an email to Councillors and herself stating the following:

“The more I look at this the more concerned I have become, why did all these applicants or some of them not put their names down for the 4th May, was it advertised, there is little mention of it in the minutes or agendas leading up to the election.”

The Clerk stated that she was responsible for the advertising of the Elections and she was very disappointed to receive such an email and that a suggestion could be made

that she did not advertise the Elections correctly. The Clerk advised that she had advertised the Elections as follows:

- 1) The relevant notice was displayed on the noticeboard on 13<sup>th</sup> March 2023
- 2) It was uploaded to the 'Home Page' of the website and the 'Noticeboard Page' – still available to view on the Noticeboard page (entry dated 13<sup>th</sup> March 2023) at [Noticeboard - Tolleshunt D'Arcy Parish Council \(tolleshuntarcy.org\)](http://tolleshuntarcy.org/Noticeboard)
- 3) Elections were also mentioned in the March Newsletter: [TDPC-Newsletter-March-2023-FINAL.pdf \(tolleshuntarcy.org\)](#)
- 4) It was also advertised on the Parish Council Facebook page.

## **18. Representative Reports**

### **18.1 Burial Ground**

#### **18.1.1 Update on the Burial Ground**

There was no new information to report.

### **18.2 Recreation Ground/Pavilion**

#### **18.2.1 Update on the Recreation Ground/Pavilion**

There was no new information to report.

#### **18.2.2 Pavilion Flooring**

**Resolved:** Unanimously agreed to proceed with the quotation from J.L.C Carpentry & Building LTD for £1,700 to carry out emergency repairs to the Pavilion flooring, subject to a site visit from Cllr Ewing and there being no objections.

### **18.3 Public Rights of Way**

#### **18.3.1 Update on Public Rights of Way**

There were no new issues to report.

### **18.4 Road Safety/Highways**

#### **18.4.1 Update on Road Safety/Highways**

There were no new issues to report.

## **19. Community Concerns – Information Exchange/Next Agenda Items**

There were no items raised.

## **20. Date of the Next Meeting**

The next meeting of the Parish Council will be held on:  
Wednesday 28<sup>th</sup> June 2023 – 7.30 pm

The Chairman closed the meeting at 9.03 pm.

Signed.....

Date:.....

# **TOLLESHUNT D'ARCY PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2022 / 2023**

**M Howard (F.C.P.F.A.)  
Internal Auditor  
May 2023**

**CONFIDENTIAL**

## **Introduction**

I have now examined the records for 2022/2023 using, as the basis of my review, the internal control objectives required by the external auditor as part of the Annual Return. I would like to take this opportunity to express my appreciation to Mrs. Michelle Curtis for her assistance and for the straight forward and helpful way with which she presented the Council's procedures and records.

## **Findings**

**A summary of the Annual Return control objectives, together with my findings and recommendations are listed below:**

### **A. Control Objective**

**Appropriate books of account have been properly kept throughout the year.**

#### **Finding**

During the year a computerized accounting system, called "Alpha" was operated and together with payroll software has been used to record the Council's financial transactions for 2022/23. During my audit I was able to check that the transactions were consistent with those recorded by the bank, in the year end accounts and the Annual Return.

At the year end these systems provided the information required in the annual accounts prepared by the Clerk for the latest Annual Return.

### **B. Control Objective**

**The council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT appropriately accounted for.**

#### **Finding**

The Council's Standing Orders and the Financial Regulations were reviewed in May 2022.

During 2022/23 payments were supported by invoices, expenditure was approved, authority for payments were all recorded and VAT appropriately accounted for. At the 31<sup>st</sup> March 2023 all VAT paid had been reclaimed or accounted for.

### C. Control Objective

**The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

#### **Finding**

The risk assessment was reviewed and approved by the Council on the 26<sup>th</sup> April 2022.

In March 2019, a new "Practitioners Guide" regarding Governance and Accountability for Local Councils was published with changes to the external audit requirements, including those relating to Risk Assessment.

The Risk Assessment and Management document approved by the Council in April 2022 follows the approach recommended in the Practitioners Guide.

### D. Control Objective

**The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored and reserves were appropriate.**

#### **Finding**

The annual precept requirement did result from an adequate budgetary process. Progress against the budget and reserves was regularly monitored during 2022/23.

### E. Control Objective

**Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.**

#### **Finding**

The receipts received during 2022/23 other than the £21,514 precept were:

- £6,950 Rent of Pavilion
- £3,203 Burial Ground fees.
- £225 Pitch Fees

In addition, £866.07 VAT was received in the period ended 31<sup>st</sup> March 2022 and £1528.15 for the period ended 30<sup>th</sup> September 2022. A further £685.77 was outstanding as at the 31<sup>st</sup> March 2023 for the period 1<sup>st</sup> October 2022 to 31<sup>st</sup> March 2023.



**F. Control Objective**

**Petty Cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.**

**Finding**

There is no petty cash.

**G. Control Objective**

**Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.**

**Finding**

I have been provided with the new contract of employment for the Clerk following her November 2022 upgrade. During 2022/23 she has been paid consistent with the current contract and previous contracts of employment before the upgrade agreed by the Council in November 2022.

In addition, the Clerk was paid £308.00 for burial ground duties, although £22 paid in June 2022 was not correctly coded.

I was able to verify that all PAYE and NI requirements were met during 2022/23 but identified a few minor issues.

The PAYE year end returns have been submitted to HMRC by the Clerk.

**H. Control Objective**

**Asset and Investment registers were complete and accurate and properly maintained.**

**Finding**

I have examined the Register of Assets provided for audit examination which includes insurance valuations which can be reconciled with the insurance policy.

The Value of Assets on the Annual Return at the 31<sup>st</sup> March 2023 is £223,502 which is consistent with the 2022 asset register.

External Audit guidance has changed again regarding how Local Councils should value their assets. This does not require any changes for this year but there may be advantages in reviewing the Council's arrangements before March 2023.

**I. Control Objective**

**Periodic and year end bank account reconciliations were properly carried out.**

**Finding**

Bank reconciliations were carried out throughout the year and the reconciliation as at the 31<sup>st</sup> March 2023 was formally recorded and verified during the audit.

**J. Control Objective**

**Accounting statements prepared during the year were prepared on the correct accounting basis, agree with the cash book, and were supported by an adequate audit trail from underlying records.**

**Finding**

The Accounting statements prepared during the year were prepared on a receipts and payments basis, they agree with the cash book, and are supported by an adequate audit trail from underlying records.

**K. Control Objective**

**If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the criteria and correctly declared itself exempt.**

**Finding**

In 2021/22, the Council did not exempt itself from a limited assurance review..

**L. Control Objective**

**The authority 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.**

**Finding**

The Information can be found on [tolleshuntarcy.org](http://tolleshuntarcy.org).

**M. Control Objective**

**The authority during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations**

**Finding**

I have a copy of the 2021/22 Notice of "Public Rights..." and viewed it on the current website.

**N. Control Objective**

The authority has complied with the publication requirements for 2021/22 AGAR.

**Finding**

I can confirm these requirements are being complied with on the current website.

I would draw the Council's attention to the publication requirements for the 2022/23 AGAR, particularly those which must be complied with by the 1<sup>st</sup> July 2023.

**O. Control Objective**

**Trust funds (including charitable). The council has met its responsibilities as a trustee.**

**Finding**

Not Applicable.

**Recommendations**

With reference to the above findings, I recommend that the Council speedily progress the following-

- Confirm approval of the internal audited AGAR Accounting Statement
- The requirements regarding the website including the transparency code, are fully complied with by the 1<sup>st</sup> July 2023 and that this is recorded formally in the Councils Minutes.

**Opinion**

After extensive checking of the Council's records and accounts, I have found the systems to be sound. During the year 2022/23 the procedures and processes required by the external auditor have been improved by the Clerk and operated effectively.

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**M. G. Howard F.C.P.F.A**

**29<sup>th</sup> May 2023**

**Internal Audit Review Checklist – Part 1 - Meeting Standards**

<b>Expected standard</b>	<b>Evidence of achievement</b>	<b>Yes or No</b>	<b>Areas for development</b>
1. Scope of internal audit	Terms of reference for internal audit were (re) approved by full council. Internal audit work takes into account both the council's risk assessment and wider internal controls. Internal audit work covers the council's anti-fraud and corruption arrangements.	Yes	
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations). Reports are made in own name to management. Internal audit does not have any other role within the council/board.	Yes	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4. Relationships	All responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files). Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary.	Yes	
5. Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council. Internal audit has reported in accordance with the plan.	Yes	

## **Internal Audit Review Checklist – Part 2 – Characteristics of Effectiveness**

<b>Characteristics of 'effectiveness'</b>	<b>Evidence of achievement</b>	<b>Yes or No</b>	<b>Areas for development</b>
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes	
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	Yes	
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Yes	
Add value and assist the organisation in achieving its objectives.	The council make positive responses to internal audit's recommendations and follows up with action if called for.	Yes	
Be forward thinking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements	Yes	
Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes	
Ensure the right resources are available	Adequate resource is made for internal audit to complete its work. Internal audit understands the council and the legal corporate framework in which it operates.	Yes	