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## **Independent Internal Audit Service for Parish and Town Councils**

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19<sup>th</sup> June 2022

The Chairman & Mayor  
Downham Market Town Council  
C/o Town Council Office  
15 Paradise Road  
Downham Market  
Norfolk PE38 9HS

Dear Sir

**INDEPENDENT INTERNAL AUDIT YEAR END REPORT for Financial Year 2021/2022**

As requested I have completed my year end audit before the Council have approved their year end accounts and am waiting to receive the completed and signed AGAR forms to be posted to me with a s.a.e. for my attention.

In the time allotted it is not possible for me to remotely inspect all Council documents available on your Council web site, but a spot check has confirmed the following issues. I have clarified most of them at our face to face meeting. I would also remind the Council that it is not in my remit to check the accuracy of the Council accounts.

I trust that the Town Council have been satisfied with the level of service we have provided during this difficult period and that they will consider appointing Canalbs Ltd to undertake the Independent Internal Audit for the next financial year. Our charge for this service will be £47.50 per hour for the next financial year, and, in line with Inland Revenue our mileage rate be at 45p per mile.

Yours faithfully

Jacquie Wilson (Mrs)  
Director

DOWNHAM MARKET TOWN COUNCIL  
**REPORT AND OBSERVATIONS FOR FINANCIAL YEAR END 2020-2021**

THE COUNCIL

Seats: 20      Vacancies: 2 (co-option expected this week)      Election: 2022

- All Councillors have a dedicated email address

CODE OF CONDUCT

- All Councillors are scheduled to attend a training session on 30<sup>th</sup> June 2022.

EMPLOYMENT

- Graham Spark: was employed as Assistant to the Clerk from April 2021.
- Elaine Oliver: Clerk & RFO left the employment of the Council in February 2022.
- Graham Spark:
  - became RFO in February 2022.
  - Was promoted to the role of Clerk (including RFO) in April 2022.
  - Started work on his CiLCA qualification in April 2021.
- Claire Dornan:
  - was employed as Senior Administrator in September 2018.
  - Was promoted to Deputy Clerk in June 2022.
  - Has attained CiLCA qualification in 2021.
  - Contract is being negotiated.
- Tina Griffin:
  - Was employed as Administrator in October 2018 and remains in post.
  - She has a contract.
  - Attained CiLCA qualification in 2021.
- Another Administrator is due to start on 1<sup>st</sup> August 2022.
  
- Maintenance Officers: Mark Errington and Ian Seeley are receiving refresher training in COSHH, Manual Handling, Fire Safety, GDPR, Legionella and Legionnaires Disease, Ladder training etc. Both have contracts.
- Maintenance Officer: a third post is being advertised.
- Market Porter: Job Description being created and approval sought to advertise from HR Committee.
  
- Graham Spark manages a Caretaker, Lynne Martin. Salary is debited to the Jubilee Community Centre Natwest Bank Account. A contract is in place however it was issued by Downham Market Town Council not Howdale Community Association. Contract signed by Lynne but not the Council. DMTC should be paying salary and then invoicing HCA to recover funds. This has not been happening .

HOWDALE COMMUNITY ASSOCIATION

- The Town Council are Sole Trustees.
- Reports are annually sent to the Charity Commission

At our meeting we discussed the concern we have about conflict of interest issues between the current joint membership. The Trustees are due to hold a meeting on 7<sup>th</sup> July when there will be a discussion about the problems with the current constitution. I was asked if I could suggest any Lawyer who would be qualified to give legal guidance.

I could only state that I recently attended a CPALC training session where the following representative gave general advice on trustee management:

Roger Taylor

Wellers Hedleys 6 Bishopsmead Parade East Horsley, Surrey KT24 6SR

01483 284567

[roger.taylor@wellerslawgroup.com](mailto:roger.taylor@wellerslawgroup.com).

- There is also currently concern about the recharging of staff time for work carried out for this Trust.

SKATE PARK Jubilee Centre Playing Field

- The skate park is an asset of the Town Council and has been annually inspected by a RoSPA representative.
- This asset is also inspected monthly and will be incorporated into the risk assessment policy currently under review.

ALLOTMENTS

- The Joint Burial Board invoice the Town Council who have paid the £250 on 7<sup>th</sup> June for Year Ended 31.01.22.
- The Town Council then invoice the Allotments Association for the number of plots in use.
- On 4<sup>th</sup> August 2021 The Allotment Association were invoiced £535.00 being for 53 full plots at £10 each and 1 half plot for £5, for Year Ended 31<sup>st</sup> Jan 2022.
- These plots are managed by an Allotment Association.

NEIGHBOURHOOD PLAN

- The Town Council have had a public consultation in October 2021. Work continues.
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*General training notes as promised:*

Risk Assessment Policy

This part of the Council document which should be reviewed to ensure that all assets of the Council are included within the policy and that an assessment of the risk to each is listed. Some councils use a "high" "medium" and "moderately low" and "low" risk which automatically triggers a written inspection procedure i.e. if a bus shelter was considered a moderately low risk it would be inspected twice a year and whether any training would be necessary.

The Risk Management Policy

This part of the document would then dictate how that procedure would be managed. Using the above example it would dictate that this bus shelter would be inspected in (say) May and October each year, it would specify who would be responsible for the inspection, an inspection log sheet would be created for the person to complete, then it would outline the procedure for submitting that log sheet to the Council notifying them of the condition and of any need for repair etc and then would outline the procedure for ensuring any work was undertaken and when completed. A useful method to monitor this would be to create a rolling "to do list" whereby an issue would be added to the list when first reported at a council meeting – it would then remain on that list being updated at each subsequent council meeting until the matter had been resolved, and only removed from the list once the work was completed and had been paid for. The inspection log sheets would need to be securely filed and kept for 21 years against insurance claims for damages.

- Once these policies have been adopted by the Town Council it is important that consideration of risk assessments and management are minuted as evidence of part of the debate to resolve to undertake any activity, new project or purchase of any asset.

- Finally, at least once a year the town council should completely review their management of these policies and minute that in their view they have complied with the policies which remain relevant, robust and fit for purpose.

#### *Ideas for Fixed Asset Register*

- It is advised that you create this new document by asking staff/councillors to take a particular area in the town and log everything in it and where it is. If you then compare this with the insurance list you quite often find an item was actually disposed of 20 years ago!
- By incorporating the new Asset Register into the data base for risk management you will ensure that no asset falls through the net.
- When looking at the insurable value of an asset the Council can decide whether it needs to be insured (in other words if it is located in a safe place and it would be more viable to replace this item should it become unsafe).
- The use of column one (whilst being time consuming at the construction stage) will allow you to reference a particular bench and ensure that
  - any inspection log fault reported is for the correct asset
  - any instructions staff give to a contractor will ensure the correct asset is repaired etc.

The use of the acquisition date (if known) could help consider whether this asset should be refurbished or replaced when setting future budgets.

Unique number for each asset	Bench	Location	Date of acquisition	Acquisition Price (incl.VAT	Renew/Replacement Value
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Add up the values of column 5 - this becomes the fixed asset figure for the Annual Return Form. If there is an adjustment for next year you just explain that you have undertaken this exercise to verify a true picture of the assets you hold.

Add up column 6 and this should reflect your insurance cover each year.

When comparing this column with your current insurance policy it is quite common to find that you are still insuring something that does not appear in the new register

Once this is completed you will then be able to add them to the risk assessment and risk management columns to the data base.

#### STANDING ORDERS

- To be reviewed and adopted at the next meeting.

#### BUDGETARY CONTROL STATEMENTS

- These were not completed and submitted to the Council last year, however arrangements have been made that they will be available to the Council for this financial year.

#### HMRC

- The previous Clerk did not transfer the accounts to another member of staff before she left and the Council do not have access. She had not set up the second level of security in July 2021 and therefore HMRC cannot assist the Town Council in accessing the account. The outstanding figure is in the region of £22,862.
- The Council are having similar difficulties with recovering PAYE in the region of £6,354.42.

PRECEPT                      £543,020                                      FIXED ASSETS (still to be confirmed)

GENERAL RESERVE    £200,529.95

C/F BALANCE

£479,326,25

CiL BALANCE      £ 24,764.30