

Policy & Resources Committee Meeting – 22nd January 2025

Agenda Item 6 – Internal Audit

At the request of councillors, the Town Clerk/RFO has reviewed the position in relation to the fulfilment of the town council's internal audit requirements:

Background

Smaller authorities (town and parish councils) are required by the Accounts and Audit Regulations 2015 to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'. The public sector internal audit standards have not been applied to smaller authorities, instead guidance on best practice is issued.

Selecting and appointing an internal audit provider

In addition to ensuring the appointed internal auditor has relevant knowledge of the public sector, there are two key principles an authority must follow in appointing an internal audit provider: independence and competence. There is no requirement for a person providing the internal audit role to be professionally qualified, however essential competencies to be sought from any internal audit service should include:

- understanding book-keeping and accounting processes, including accrual accounting and balance sheets
- understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management
- awareness of relevant principles and practice of financial and other risk management
- understanding proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities
- awareness of the most recent model Standing Orders and model Financial Regulations as published by NALC and how they are adopted by authorities
- awareness of the relevance of VAT and PAYE/NIC rules as applied to the authority
- for larger authorities, a clear understanding of the risks and controls associated with revenue-generating activities

Independence

Independence requires the absence of any actual or perceived conflict of interest. It means that whoever carries out the internal audit role does not have any involvement in, or responsibility for, the financial decision making, management or control of the authority, or for the authority's financial controls and procedures. Conflicts of interest must be avoided, such as in cases where an external provider of accounting software or services to the authority, also offers internal audit services through an associate company, firm or individual. There is no requirement to rotate auditors but the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence.

Process

Every authority should agree with their internal auditor the number and timing of visits; rights to access to information and officers; reporting requirements; remuneration and period of engagement.

ETC's agreement with its internal auditor is for 3 in-person visits per financial year, each lasting 1 – 2 days. Visits take place in Nov/Dec, Jan/Feb and at year end. Advance warning is not given of particular areas of council business the auditor will seek to cover in a visit. The auditor is welcome to speak with whichever members of staff she chooses and to review whatever documentation or records she thinks appropriate. A written preliminary report is provided by the internal auditor after the second visit which details the work conducted so far and highlights any areas of concern or recommendations for improvement. This report is provided to Council and is published alongside the relevant council agenda. A second written report is provided

to the Council following the conclusion of the year's internal audit. The internal auditor also completes the relevant page of the AGAR (annual return) before its submission by officers to the external auditor. The appointment of Earley Town Council's internal auditor is reviewed annually.

Local Practices

At the request of councillors, the Town Clerk asked other local parish and town councils about their approaches to the appointment of their internal auditor, especially as to how often they change the appointee:

- the majority do not have a policy of changing internal auditors on a regular basis
- one, smaller parish council did have a policy of changing the appointment every 3 years
- several use the same internal auditor as ETC, ie Claire Connell, and all expressed high levels of satisfaction with the service
- one council who had appointed other internal auditors had found Ms Connell to be the most thorough

Conclusion

The appointment of the town council's internal auditor is ultimately a decision for the Council. However, as Town Clerk and RFO I would recommend that ETC retain its current appointment, ie Claire Connell, when the appointment is next up for review.

There are several reasons for this recommendation, including Claire Connell's in-depth knowledge of the parish and town council sector and her awareness of the complexities and breadth of assets/services at ETC, her thoroughness and her professional approach. I remain confident that she will raise any concerns she has and remain impartial, as she did when bringing instances of incorrect or inadequate processes to the Council's attention when she took over from a previous internal auditor.

Jo Friend
Town Clerk/RFO

Policy & Resources Committee Meeting – 22nd January 2025

Agenda Item 8 – Youth Services - Update

Following limited success in engagement with young people of secondary school age, Berkshire Youth has re-focussed its efforts on trying to engage with a younger cohort.

Youth survey

A revised survey aimed at pre-teens was circulated to all Earley primary schools along with an offer for Berkshire Youth to attend assemblies and so on to engage with young people and find out what sort of youth services they may like/need. Again, the level of support shown by schools has been disappointing but a handful of responses have been received so far and an assembly visit has been arranged with Radstock Primary School.

Youth Club

In discussion with ETC officers the decision was made to launch a Youth Club at Centrepoint Community Centre aimed at children aged 9 – 11. The hope is that families of these younger children will be keen to engage and this Club will form the basis of what will be, in time, a wider youth services provision.

The Club will be holding its launch session on Thursday 23rd January 2025, 5 – 6.30pm, two youth workers from Berkshire Youth will be in attendance. Parents and guardians are encouraged to come along to this first session with their children, meet with the youth workers and find out about the activities on offer. The Club will then meet weekly during term time. We have promoted the Club and the launch session by way of posters and social media and I'm pleased to report that we already have children signed up.

Next Steps

To review the project's progress, we will convene a meeting of the Youth Services Working Group once a few sessions of the Club have taken place and Berkshire Youth has attended the assembly at Radstock Primary School. This meeting will be scheduled for late February 2025.

Jo Friend
Town Clerk/RFO

NEW SESSION Starts 23rd January 2025
Come along to find out more



EARLEY YOUTH CLUB @CENTREPOINT

Supporting, Empowering and Inspiring Young People



WHEN:
Every
Thursday
(Term Time
Only)

LOCATION
Centrepoint,
Chalfont Close,
Earley
(near Asda)

TIMES:
17.00-18.30

COST:
50p Per
Session,
**FIRST SESSION
FREE**

FOR AGES
9-11yrs

ARTS AND CRAFTS COOKING LEARN NEW SKILLS

TABLE TENNIS XBOX ORGANISED TRIPS

POOL TABLE NINTENDO SWITCH



Working In Partnership with



Gareth.mepham@berkshireyouth.co.uk



www.berkshireyouth.co.uk

ROYAL BERKSHIRE FIRE AUTHORITY



Council Tax Funding Consultation

Have Your Say

Royal Berkshire Fire Authority is consulting on your Fire Service's funding for the next year.

Royal Berkshire Fire and Rescue Service provides protection, prevention and response services to the people of Berkshire. To maintain the current level of service, the Fire Authority is proposing a £5 increase for 2025/2026, based on a Band D precept, to £86.31.

[Read more](#)

The consultation closes at 12pm on Friday, 31 **January 2025**. If you require assistance with accessing the information in a different format or language, please **contact us**:



 rbfrs.co.uk/haveyoursay

 precepting@rbfrs.co.uk

 **0118 945 2888**

 **Newsham Court,
Pincents Kiln, Calcot,
Reading, Berkshire,
RG31 7SD**

October 2024 Barclaycard

ORDERS FOR PAYMENT - BY BARCLAYCARD

Number	Supplier	Purchase Description	Amount
7274	Zoom	Oct 24 Subscription	£15.59
7275	Royal Mail	Stamps	£570.00
7276	Green Box Training	Emergency FirstAid Training AP & MM	£192.00
7277	Wokingham Bor. Council	Parking Fine	£35.00
7278	Asda	Refreshments Repair Café & Office	£46.55
7279	Adobe	Subscription M/e 10/11/24	£11.29
7280	HSQE Ltd	Safety Awareness courses all staff	£447.60
7281	Di Vapor Ltd	SJP Plumbing Self closing Tap Cartridges	£523.81
Total Barclaycard			£1,841.84

Date Prepared: 12/11/2024

ORDERS FOR PAYMENT - BY BACS TRANSFER

Number	Supplier	Purchase Description	Amount
7282	A1 Locksmiths	RH Security chains - Gate	£119.00
7283	AES	SJP Hedge Flailing	£582.00
7284	All Electrics	RLCC Emergency Lighting	£340.80
7285	Armour Arbor	Annual Tree Inspections	£660.00
7286	Bowak Ltd	Caretaker supplies - various sites	£208.25
7287	Bracknell Pest Control	Allot. Baits 24/11/24	£54.00
7288	Burley Aquatic Developments	MELNR Desilting final stage payment 50%	£6,000.00
7289	Creating Technical Solutions	Tipper YS06BSO New Battery	£214.50
7290	GLS	MPCC/RLCC Hand towels	£69.58
7291	Involve	Volunteer Manage. Training - J Friend	£30.00
7292	IT QED Ltd	IT PC Monitoring Oct 24	£57.60
7293	IT QED Ltd	SJP CCTV Monthly Sim Card	£15.60
7294	Select Environmental Services	MPCC Waste Collection Oct 24	£162.38
7295	Select Environmental Services	CP Waste Collection Oct 24	£59.69
7296	Select Environmental Services	RH Waste Collection Oct 24	£45.90
7297	Select Environmental Services	General Litter Bins Waste Collection Oct 24	£637.96
7298	Select Environmental Services	RLCC Waste Collection Oct 24	£43.93
7299	Southern Maintenance Solutions UK Ltd	SJP Leak repair 31/10/24	£193.50
7300	Southern Maintenance Solutions UK Ltd	RLCC New Thermostatic Radiator Valves	£2,069.44
7301	Tri Security	SJP Call out for faulty fire alarm foll. water leak	£72.00
7302	Web Marketing Matters	Website support Nov 24	£216.00
7303	William Luck	Planning Services Nov 24	£332.10
7304	Wokingham Borough Council	CP Rent Nov 24	£293.50
7305	X-tern Services	Window Cleaning - All premises 14/11/24	£160.00

Total: £12,637.73

Date Prepared: 05/12/2024

ORDERS FOR PAYMENT - BY DIRECT DEBIT October 2024

Number	Supplier	Purchase Description	Amount
7306	Allstar	Fuel EN65HDF 10/9/24	£71.63
7307	Allstar	Fuel YK60UTY 20/09/24	£65.75
7308	Allstar	Fuel YK60UUJ 25/9, EN65HDF 26/9, YK60UTY 1/10, YS06BSO 27/9/24	£235.73
7309	Allstar	Fuel Tools 3/10/24	£9.81
7310	BT	SJP CCTV Phone q/e 30/11/24	£43.20
7311	Castle Water	RH Water Sept 24	£149.82
7312	Castle Water	RH Water Adj to actual Aug 24	£9.63
7313	Castle Water	Allot Water Sept 24	£342.11
7314	Castle Water	SJP Water Sept 24	£87.59
7315	Castle Water	I/C Water Sept 24	£86.30
7316	Castle Water	RLCC Water Sept 24	£18.16
7317	Castle Water	MPCC Water Sept 24	£79.17
7318	Culligan UK Ltd	RH Water Cooler Rental/Service Sept 24	£110.86
7319	Culligan UK Ltd	SJP Water Cooler Rental/Service Sept 24	£55.43
7320	Elavon	Credit Card Terminal rental Oct 24	£22.80
7321	Focus	RH Telephones Rental Oct 24 + Calls Aug 24	£211.79
7322	O2	Mobiles Rental 14/9-13/10/24	£253.12
7323	SSE	St Light Aug 24	£590.93
7324	SSE	St Light Sept 24	£571.87
7325	Virgin Media Business	Broadband Mth to 6/11/24	£51.60
7326	Wokingham Borough Council	RLCC Rates (7 of 10)	£469.00
7327	Wokingham Borough Council	RH Offices Rates (7 of 10)	£1,572.00
7328	Wokingham Borough Council	MPCC Rates (7 of 10)	£237.00
7329	Wokingham Borough Council	RH Maint Depot Final	£133.00
7330	Wokingham Borough Council	Cem Final	£994.00
7331	Yorkshire Gas & Power	RLCC Elect Sept 24	£179.07
7332	Yorkshire Gas & Power	SJP Oct 24 Advance	£242.35
7333	Yorkshire Gas & Power	RH Oct 24 Advance	£418.87
7334	Yorkshire Gas & Power	IC Oct 24 Advance	£171.79
7335	Yorkshire Gas & Power	Trac Shed Oct 24 Advance	£42.66
7336	Yorkshire Gas & Power	MPCC Oct 24 Advance	£338.40
Total Direct Debits			£7,865.44

Date Prepared: 6th December 2024

November 2024 Barclaycard

ORDERS FOR PAYMENT - BY BARCLAYCARD

Number	Supplier	Purchase Description	Amount
7337	Land Registry	Bulmershe Park Title	£3.00
7338	Zoom	Nov 24 Subscription	£15.59
7339	Asda	Refreshments Repair Café & Elizabeth Rm	£38.10
7340	Adobe	Subscription M/e 10/12/24	£11.29
7341	Royal Mail	Stamps	£105.40
7342	B&Q Marketplace	Thermal Flasks Carols by the lake	£55.96
Total Barclaycard			£229.34

Date Prepared: 10/12/2024

ORDERS FOR PAYMENT - BY BACS TRANSFER

Number	Supplier	Purchase Description	Amount
7343	A1 Locksmiths	Lock Keys RLCC & CP	£80.00
7344	A1 Locksmiths	SJP Padlock Keys x 3	£19.50
7345	Air IT	IT Microsoft 365 Dec 24	£803.90
7346	Amazon	Disposable Cups	£13.96
7347	Arkell & Hurcombe	Bronze Plaque	£126.60
7348	Arnold Laver	Duck Feeding platform Maint + Cem Stakes	£136.87
7349	Arnold Laver	Duck Feeding Platform Planks	£91.75
7350	Bracknell Pest Control	SJP Mole removals	£90.00
7351	Brewers Decorating Centres	MPCC & CP Paint/Brushes	£119.96
7352	Creating Technical Solutions	Transit EN65HDF Service & MOT	£342.61
7353	Enerveo	St Light Contract q/e 31/12/24	£342.55
7354	Fleet	SJP Pitchmarker	£688.18
7355	Frasers	RH Stationery	£72.71
7356	GLS	MPCC Hand towels	£34.79
7357	Green Box First Aid Training	Emergency First Aid and Forestry course	£654.00
7358	Hadley	Green Waste Allot.	£211.68
7359	ICCM	Cem Management Training	£174.00
7360	IT QED Ltd	IT PC Monitoring Nov 24	£57.60
7361	IT QED Ltd	SJP CCTV Monthly Sim Card Dec 24	£15.60
7362	IT QED Ltd	RH Azure Nov 24	£96.78
7363	IT QED Ltd	IT Monthly Support	£450.00
7364	Kompan	SJP Play equip. Maint.	£159.07
7365	NatureSignDesign	Cem Cambridge Bench	£975.40
7366	Online Playgrounds	SJP Play equip. Maint.	£91.16
7367	Online Playgrounds	SJP Play equip. Maint.	£60.48
7368	Premier Office Supplies	Office Paper	£76.90
7369	Select Environmental Services	MPCC Waste Collection Nov 24	£156.76
7370	Select Environmental Services	CP Waste Collection Nov 24	£41.47
7371	Select Environmental Services	RH Waste Collection Nov 24	£30.60
7372	Select Environmental Services	General Litter Bins Waste Collection Nov 24	£566.74
7373	Select Environmental Services	RLCC Waste Collection Nov 24	£43.75
7374	Seton	First Aid Kits	£276.02
7375	Shelter Solutions	Bench Slats for Bus Shelter	£126.00
7376	SLCC	Annual Membership JF	£535.00
7377	Tradepoint B&Q	RLCC Paint & saw	£39.88
7378	Tradepoint - Screwfix	SJP plumbing items & Cem polyethylene	£161.91
7379	Tradepoint - Screwfix	SJP Maint items	£13.60
7380	Tradepoint - Screwfix	SJP Sensing Valve	£45.93
7381	Tri Security	Annual Fire Alarm Maint & Em. Light testing all sites	£4,080.00
7382	Wokingham Borough Council	CP Rent Dec 24	£293.50

Total: £12,397.21

Date Prepared: 17/12/2024

ORDERS FOR PAYMENT - BY DIRECT DEBIT November 2024

Number	Supplier	Purchase Description	Amount
7383	Allstar	Fuel EN65HDF 21/10, YK60UUJ 16/10, Tools 16/10/24	£168.10
7384	Castle Water	RH Water Oct 24	£169.58
7385	Castle Water	RH Water Adj to actual Sept 24	£6.42
7386	Castle Water	Allot Water Oct 24	£79.40
7387	Castle Water	SJP Water Oct 24	£95.86
7388	Castle Water	I/C Water Oct 24	£53.14
7389	Castle Water	RLCC Water Oct 24	£18.66
7390	Castle Water	MPCC Water Oct 24	£179.21
7391	Castle Water	Cem Sept 24	£13.21
7392	Culligan UK Ltd	RH Water Cooler Rental/Service Oct 24	£110.86
7393	Culligan UK Ltd	SJP Water Cooler Rental/Service Oct 24	£55.43
7394	Elavon	Credit Card Terminal rental Nov 24	£22.80
7395	Focus	RH Telephones Rental Nov 24 + Calls Sept 24	£217.40
7396	O2	Mobiles Rental 14/10-13/11/24	£253.85
7397	Virgin Media Business	Broadband Mth to 6/12/24	£51.60
7398	Wokingham Borough Council	RLCC Rates (8 of 10)	£469.00
7399	Wokingham Borough Council	RH Offices Rates (8 of 10)	£1,572.00
7400	Wokingham Borough Council	MPCC Rates (8 of 10)	£237.00
7401	Yorkshire Gas & Power	RLCC Elect Oct 24	£260.18
7402	Yorkshire Gas & Power	SJP Oct 24	£206.60
7403	Yorkshire Gas & Power	RH Oct 24	£301.49
7404	Yorkshire Gas & Power	IC Nov 24 Advance	£171.79
7405	Yorkshire Gas & Power	Trac Shed Nov 24 Advance	£42.66
7406	Yorkshire Gas & Power	MPCC Nov 24 Advance	£338.40
Total Direct Debits			£5,094.64

Date Prepared: 17th December 2024

ORDERS FOR PAYMENT - BY BACS TRANSFER

Number	Supplier	Purchase Description	Amount
7407	A Bit of a Do	Finger Buffet Mayors reception less deposit paid	£387.00
7408	Air IT	IT Microsoft 365 Jan 25	£803.90
7409	Armour Arbor	MELNR Willow Tree - Pollard	£600.00
7410	Bracknell Pest Control	Allot. Baits 6/1/25	£54.00
7411	Frasers	Xmas cards/Paper/Batteries	£254.71
7412	Hadley	Cem Skip Exchange 3/1/25	£312.00
7413	IHC Ltd	Grp Life Assurance Admin Fee	£360.00
7414	Neil Curtis & Sons	Grave digging (Recharged on sales inv 3964)	£190.00
7415	Reach & Rescue	Swan Hook and telescopic pole	£554.40
7416	Southern Maintenance Solutions UK Ltd	SJP Emergency Water leak repair	£525.52
7417	Web Marketing Matters	Website support Dec 24	£216.00
7418	William Luck	Planning Services Dec 24	£469.80

Total: £4,727.33

Date Prepared: 7/01/2025

IMPREST ACCOUNT**ORDERS FOR PAYMENT - BY DIRECT DEBIT****July 24 - August 24**

Number	Supplier	Purchase Description	Amount
94	SGW Payroll	June 24 Payroll	£64.56
95	SGW Payroll	July 24 Payroll	£64.56
96	DVLC	Road Tax YS06BSO	£335.00
97	DVLC	Road Tax YK60UTY	£335.00
98	DVLC	Road Tax YK60UUJ	£335.00
99	SGW Payroll	August 24 Payroll	£64.56

Total Direct Debits £1,198.68

Date Prepared: 12/09/24

IMPREST ACCOUNT - Reimbursement Vouchers 1004 - 1036

Vouchers between 6th November 2024 - 14th January 2025

Number	Details	Amount
1004	Room Hire refund following Water leak	£54.50
1005	Damage Deposit Refund SA	£50.00
1006	Damage Deposit Refund SP	£50.00
1007	Damage Deposit Refund AY	£50.00
1008	Damage Deposit Refund SH	£50.00
1009	Damage Deposit Refund HK	£50.00
1010	HMRC PAYE & NI Nov 24	£16,683.11
1011	LGPS Pensions Nov 24	£18,717.54
1012	Salaries Nov 24	£43,829.54
1013	Return of receipt paid to ETC in error (Current A/c)	£223.00
1014	Grant - Earley Community Bus	£750.00
1015	Grant - Earley Environmental Group	£378.00
1016	Grant - ME2Club	£500.00
1017	Grant - Readibus	£2,500.00
1018	Grant - Wokingham Vol. Centre	£1,000.00
1019	Damage Deposit Refund JLS	£50.00
1020	Damage Deposit Refund JB	£50.00
1021	Damage Deposit Refund SS	£50.00
1022	Damage Deposit Refund JM	£50.00
1023	Salaries Dec 24	£33,222.58
1024	LGPS Pensions Dec 24	£13,872.98
1025	HMRC PAYE & NI Dec 24	£10,870.37
1026	Damage Deposit Refund DW	£50.00
1027	Damage Deposit Refund SJH	£50.00
1028	Damage Deposit Refund RG	£50.00
1029	Damage Deposit Refund SS	£50.00
1030	Damage Deposit Refund BSK	£50.00
1031	Damage Deposit Refund KC	£50.00
1032	Best Allotment Vouchers	£40.00
1033	Pension Cost re Redundancy AM (Re 2021)	£638.25
1034	HMRC PAYE & NI Jan 25	£11,433.84
1035	LGPS Pensions Jan 25	£14,253.21
1036	Salaries Jan 25	£33,024.11
	Total Payments	£202,741.03