

**DRAFT MINUTES OF MEETING OF CULWORTH PARISH COUNCIL
held on Thursday 12th September 2024 at 7pm in the Village Hall**

Present:

| | |
|------------------------|-------------------------|
| Andrew Wilby (AW) | Chairman of the Meeting |
| David Mumford (DM) | Councillor |
| Martin Rowling (MR) | Councillor |
| Jose Rowling (JR) | Councillor |
| Catherine Ruffley (CR) | Councillor |
| Andrew Field (AF) | Councillor |
| Gary Denby (GD) | Parish Clerk |

Public: Steven Kerridge (SK)
(10 present) John and Christine Emmett

Welcome to members and parishioners by Stuart Rolt

1. Apologies received:-
Cllr Stuart Rolt
2. Councillor declarations of interest & dispensations in the following agenda items: None.
3. Receive minutes of the meeting held on **18th July 2024** as an accurate record of the Parish Council official acts and decisions Proposed by DM, seconded by JR and agreed by all Councillors present.
4. **Public Concerns** (prior notice to the the Chair or the Parish Clerk is recommended)
- 4.1 SK commented upon the minutes of the last meeting. AW advised that whilst the Parish Council is able to be sympathetic to localised vehicle damage and the additional use of Banbury Lane commensurate with HS/2 works, it has no responsibility for the same.

Highways responsibility lies with the West Northants Unitary Council contractor for Northamptonshire Highways, who insist that all reported problems and issues be forwarded through FixMyStreet at fix.westnorthants.gov.uk

DM has kindly reinstated the raised drain cover on Banbury Lane. The Clerk has obtained guideline pricing for new village signs, akin to that recently installed in Eydon by sott.co.uk at £700 for the first including artwork; £500 for each additional one (using existing poles), cast in a solid, rigid polyurethane with lettering in relief and hand-painted:- 20+ years life.



- 4.2 There were discussions over the plans for a football pitch on the Village cricket field.

These were part of the original plans approved in December 2019 for The Hill Field, submitted as part of the Sports England grant application, for a 7-a-side pitch with 3m run-off, available at:- wnc.planning-register.co.uk/Planning/Display/S/2019/0855/MAF

These plans were noted in the Parish Council minutes of 12 March 2019 (considered public comments after a exhibition in January 2019); 9 July 2019 (printed copies in The Forge). Also announced in the Culworth Newsletter of Feb/Mar 2019, amongst others. www.culworthparishcouncil.gov.uk/community/culworth-parish-council-18681/culworth-village/

Subsequent to the Play Park installation, further discussion as to its location is required. Perhaps parallel to the southern boundary fence of The Hill Field?

5. **Matters Arising** from previous Parish Council minutes
 - 5.1 Ref 4.2: Update on WNC Advisory 20 mph signs. WNC advisory 20mph signs are now posted in Moreton Pinkney. West Northants Council does not support the blanket 20mph restrictions, like those being trialled in Oxfordshire. This can be raised with the WNC Councillor directly, when in attendance. The Clerk advised that the moving of a single 30mph sign by Highways in Moreton Pinkney will take the best part of 18 months, even when agreed by all parties concerned.
 - 5.2 Ref 4.3: Update on repositioning the village's Vehicle Activated speed Sign (VAS). A special anti-theft key has been obtained, to assist in its relocation – it is bulky and a two-person task. It may be most effective where presently placed, rather than on a steep up-hill slope? Proposal not to relocate the sign at this time: proposed by JR; seconded by CR and agreed by all Councillors present. No further action required.
 - 5.3 Ref 4.4: Update on nearby HS/2 road closure during September
Notice placed on the Parish Council noticeboard by the clerk; distributed to Councillors on 28 Aug 2024.
 - 5.4 Ref 4.5: Revision options for the trial Play Park signage **GD**
The Clerk distributed the revision shown in Appendix A, for comment. Councillors considered an addition of '*Children to be supervised by a parent or guardian*' **GD**.
 - 5.5 Ref 5.2: Clerk's letter to Tree Tops requesting an update to their previous reporting. Carried forwards **GD**.
 - 5.6 Ref 5.3: Update on The Hill Field signage for Entrance / Exit. Ready for installation **CR**
 - 5.7 Ref 5.4: Update on local volunteer and £175 annual Play Park inspections **AF GD**
AF has kindly performed an inspection of the equipment, finding nothing loose. Litter was picked-up from around the bin.
 - 5.8 Ref 5.5: Clerk's progress with the outstanding burial registrations. Carried forward **GD**.

6. Correspondence received by Councillors

- 6.1 15 Jul: WNC have your say on draft Parks Development Strategy, by 8 September
- 6.2 15 Jul: N-CALC mini eUpdate 12/07 – Bees' Needs'; Pay Claim 2024/25
- 6.3 25 Jul: N-CALC Training Newsletter – July
- 6.4 25 Jul: Parish Online Newsletter – an alternative Parish email account supplier
- 6.5 25 Jul: WNC Draft Parks development consultation, by 8 September
- 6.6 25 Jul: WNC three more briefings (Transport & Planning) in Aug & Sep
- 6.7 25 Jul: WNC celebrates its achievements and set course for 2024/25, annual report
- 6.8 25 Jul: N-CALC mini eUpdate 19/07 – Government proposes devolution deals
- 6.9 25 Jul: WNC support for Universal's theme park and resort for Bedford
- 6.10 25 Jul: WNC enforcement at property with drug related anti-social behaviour
- 6.11 27 Jul: WNC Town & Parish Briefing – July
- 6.12 27 Jul: N-CALC mini eUpdate 26/07 – Training & Development; SLCC Northants
- 6.13 27 Jul: Consultation on draft local transport plan, by 17 October
- 6.14 27 Jul: WNC availability of Planning Surgeries (15 minute slots for complex cases)
- 6.15 29 Jul: SLCC weekly news digest 29/07 – Historic England adapting historic buildings
- 6.16 19 Aug: N-CALC mini eUpdate 16/08 – Local Gov't pay; 77th Annual Conf 5 October
- 6.17 19 Aug: SBA External Audit has now commenced its processing
- 6.18 19 Aug: Bird Keepers need to register their flocks, from 1 October

- 6.19 26 Aug: WNC Town & Parish Briefing – August
- 6.20 28 Aug: WNC Autumn events (trees, local transport, planning)
- 6.21 28 Aug: N-CALC mini eUpdate 23/08 – call for Community Case Studies
- 6.22 28 Aug: WNC Kier notice of local HS/2 disruption from 16 Sep – 13 Oct
- 6.23 28 Aug: WNC Tour of West Northants bike race on Sat 7 Sept, inc Culworth
- 6.24 28 Aug: N-CALC mini eUpdate 09/08 – Civil unrest; Planning reform and housebuilding

- 6.25 29 Aug: NHS-Katharine House Hospice – needs your help
- 6.26 29 Aug: WNC update on Trafford Road bridge (no strengthening this year)
- 6.27 29 Aug: WNC to move forward with finances, after balance sheet disaggregation
- 6.28 29 Aug: N-CALC invitation to 77th Annual conference Sat 5 Oct at Moulton
- 6.29 29 Aug: WNC 5-year strategy for unpaid carers to be rolled out
- 6.30 29 Aug: WNC open consultation on Pharmaceutical Needs, by 6 Oct
- 6.31 29 Aug: N-CALC eUpdate Jul/Aug – background on its new Chief Exec
- 6.32 29 Aug: WNC views sought on improving electric vehicles infrastructure, by 1 Sep
- 6.33 29 Aug: WNC to upgrade its services for residents
- 6.34 29 Aug: BRTA notes recent withdrawal of government’s local rail re-openings fund

- 6.35 3 Sep: WNC Kier notice of closure of Banbury Road by Thorpe Mandeville, 16 Sept+
- 6.36 3 Sep: WNC have your say on trees and woodlands management, by 13 Oct
- 6.37 3 Sep: WNC local transport plan consultation, by 17 Oct
- 6.38 3 Sep: WNC Bus Service improvements by Stagecoach
- 6.39 3 Sep: WNC have your say on Trees & Woods strategy, by 13 Oct
- 6.40 3 Sep: WNC residents urged to compete annual canvass (update electoral register)
- 6.41 3 Sep: N-CALC mini eUpdate 30/08 – Annual Conf; Changes to Employment Law

- 6.42 5 Sep: Example of Eydon village signs by Signs of the Times
- 6.43 5 Sep: Welcoming the Tour Sat 7 September
- 6.44 6 Sep: N-CALC mini eUpdate 06/09 – Summer Return; Last call to N-CALC Annual Conf

- 6.55 11 Sep: WNC Prepare for nature Recovery – strategy consultation; 24 Oct webinar
- 6.66 11 Sep: WNC Have your say! Feedback request on Tour of Britain stage; Heritage
- 6.67 11 Sep: N-CALC Training Newsletter – Sept edition

7. Report back on Cycle Race through the village on Sat 7th September 2024

A positive event for villagers lining the route through the village. This received a mention in a WNC report, even commenting upon the bunting. Amateur video was also posted on social medial, of the cyclists powering up the slope towards the Green.

8. Review of the Autumn perimeter Planting of a native species hedgerow

It is hoped to raise a villager working party in November to assist with planting these saplings close to the boundary fencing behind the Play pPark (may need prior clearing). If the weather is inclement, they may need heeling-in to a temporary location. **TBA.**

9. Possible positioning of goal post(s) on The Hill Field - see 4.2 above

10. Consideration of the updated Standing Orders including a revised Complaints procedure Carried Forward **GD.**

11. Consideration of new Financial Regulations (2024) supplied by N-CALC. Carried Forward **GD.**

12. Parish Council Burial Ground activities

JR is working with DM and will check the headstones. Our contractor Roger Smith will be asked to trim the burial ground hedge in the Autumn **JR**.

13. Planning (items available at wnc.planning-register.co.uk + Advanced Planning + Parish)

- 13.1 2024/3779/TCA: Reduce canopy of 1x Beech tree at 1 Queens Street OX17 2AT by 29 Aug.
- 13.2 2024/3131/TCA: Removal of co-dominant stem and three laterals from a Horsechestnut tree at the Manor House, the Green OX17 2BB. No Objections 6 Aug.
- 13.3 2024/3049/TCA: Fell one Ash tree to ground level at Danvers House, High Street OX17 1BD. No Objections 29 Jul.
- 13.4 2024/2923/TCA: Reduce crown of Eucalyptus by approx 7m at The Red Lion, Hight Street OX17 2BD. No Objections 25 Jul.
- 13.5 2024/2853/TCA: Notification of tree works at The Old Bakehouse, The Green OX17 2BB (Reduction to 1x Bay Tree; Removal of 1x Juniper, 1x Yew and 1x Bush). FYI. Councillors had no comments on this. No Objections 18 Jul.
- 13.6 2024/2800/OUT: Extension to existing barn to form living accommodation for pub owners and / or staff at The Red Lion, High Street OX17 2BD by 1 July. Councillors supported this application. Pending.
- 13.7 2024/2589/FULL: New agricultural barn, new track and access to land adjacent to Peas Furlong, Sulgrave Road by 14 June. Councillors Objected to this application on grounds of its dangerous access on the brow of a hill within a National Speed Limit (60 mph) area. Pending.
- 13.8 2024/2101/FULL: Construction of 4 bedroom dwelling, double garage and vehicle access on land adjacent to Barley Hill, Sulgrave Road. Supported by Council. Pending.
- 13.9 2023/2358/LBC: Replace existing approaches along front elevation and replace windows and doors (inclusive of supporting works) at Myrtle Cottage, Sulgrave Road OX17 2AP by 3 June. Councillors had No Objections. Approved 6 Aug.

14. Audit and Accounts

- 14.1. Consideration of the int/ext audit report(s) and the Council's response

No progress has been reported by the External Auditor. The Internal audit report by Gill Wells was distributed to Councillors on 26 July and is included in Appendix B, with a number of detailed recommendations to Council, noted. Item 13 had a particular recommendation which has been addressed with the assistance of the former Clerk. That this explanatory response be returned to Gill Wells was proposed by DM, seconded by CR and agreed by all Councillors present GD. This permits the VAT reclaim for 2023-24 to proceed **GD**.

- 14.2 Consideration of the final cost reconciliation for the CHFT upgrades 2023-24. Carried Forward **GD**.
- 14.3 Adoption of **new** Financial Regulations (2024), model supplied by N-CALC Carried forward **GD**.
- 14.4 Update on registration with 12cloudpayroll.com for Clerk's zero PAYE for 2024-25.

The Clerk attempted to do this but was stymied by a declaration that they could only accept Direct debit instructions from Personal bank Accounts. Thus for the time being, this will be accomplished via the Clerk's expenses. However, this has been previously achieved for Preston Capes' online account **GD**.

14.5 Unity Bank 'upgrade' to T2 account since over £100,000 turnover, 15p/transaction 18/9

The Clerk's appeal was dismissed and charges will commence in a week's time. A good reason to promptly pay this month's bills, whilst still free! The Clerk proposes to demand a return to T1 in the first week of January 2025, when the turn-over will be below the T2 threshold for the preceding calendar year (their current yardstick) **GD**.

14.6 Progress report on outstanding VAT reclaim for 2022-23; also for 2023-24. See 14.1 **GD**

14.7 Consider and approve the Parish Council payments listed below, proposed by JR, seconded by AF and agreed by all Councillors present. To be signed-off by **SR and DM**:-

| Description / Power | Amount | VAT | Total |
|--|----------------------------|------------------|------------------|
| Cartwright Landscapes mowing of Greens and other areas on 1 st and 15 th July (C45513) and 12 th August (C45594) <i>Open Spaces Act 1906, ss.9 and 10</i> | £398.75 £66.75 | £79.75 £13.35 | £558.60 |
| Roger Smith mowing of Burial Ground x4 July; strim BG x2 July; Mow-strim Play Park x2 July (Inv 737); mowing BG x3 Aug; strim BG x2 Aug; Mow-strim Play Park x2 Aug (Inv 756) <i>Open Spaces Act 1906, ss.9 and 10</i> | £228.00 £204.00 | - - | £432.00 |
| Wave supply of water to cricket field 16 May to 15 Aug <i>Provide recreation grounds and manage them: Public Health Act 1875</i> | £22.37 | - | £22.37 |
| Texprep 80x village newsletter July 2024 (Inv 26994) <i>Local Government Act 1972, provision of information s.142</i> | £25.10 | - | £25.10 |
| Parish Online mapping subscription to 10 Aug 2025 (Inv 34UG021-0005). <i>Local Government Act 1972, subscription s.143</i> | £40.00 | £8.00 | £48.00 |
| JPG MK Limited professional services organising the construction of the site crossovers Inv 232/08/536 <i>Provide recreation grounds and manage them: Public Health Act 1875</i> | £700.00 | £140.00 | £840.00 |
| Colin Styles General Building Contractor for 2-off crossovers installation at both entrance and exit to The Hill Field. Inv 020W <i>Provide recreation grounds and manage them: Public Health Act 1875</i> | £8,264.09 | £1,652.82 | £9,916.91 |
| Citizens Advice Bureau Banbury Branch, grant for 2023-24 and 2024-25, ref 8.6 Minutes of Meeting 18 July 2024 <i>Local Gov't Act 1972, contribution to charitable body s.177(2D)(3)</i> | £200.00 | - | £200.00 |
| Gary Denby Parish Clerk gross remuneration and expenses (8 weeks) including home office expenses 18 Jul - 11 Sep plus expenses for 1 ream A4 copy paper <i>Local Government Act 1972 Appointment of Staff s.112</i> | £517.44 £57.20 £8.63 | - | £583.27 |
| Yu Energy Street lighting electricity charges 01 - 31 Jul 2024 (DD) 43.5 p/day standing; 27.08 day 27.08 night p/kWh (Inv 01857404) <i>Highways Act 1980, lighting functions s.98</i> | £91.68 £13.59 | £4.58 £0.68 | £110.53 |
| Yu Energy Street lighting electricity charges 01 - 31 Aug 2024 (DD) 43.5 p/day standing; 27.08 day 27.08 night p/kWh (Inv 01925483) <i>Highways Act 1980, lighting functions s.98</i> | £93.22 £13.64 | £4.66 £0.68 | £112.20 |

15. Items for the next Parish Council agenda

15.1 It has been suggested that the Play Park gate might be made to be self-closing using a weight (as with Public footpaths). Proposed by MR, seconded by AF and agreed by all Councillors present. Paul Lewis to be approached **MR**.

15.2 Some of the village green areas need recording on the council's Parish Online map and registering as green spaces (requires evidence of 20 year's public use without permissions of hindrance) **GD**.

16. Date of next meeting: **Thursday 14th November at 7pm** in the village hall.

Meeting closed at 8.20 pm

.....
Chairman

.....
Date

**Respecting our neighbours,
Public Use is only permitted
from 8.30am to 7pm.**

**These Play and Gym facilities
are CLOSED to the public for
the duration of every adult
cricket match and adult
cricket training session.**

**Dogs to be kept on a lead at all times.
Please clear-up after your dog.**

***- by order of Culworth Parish Council,
under whose liability insurance your
access is granted. Thank you.***

***All incidents are to be reported within 24 hours to the
Parish Clerk: Gary Denby on 01327 264002***

2408ClosureSign

APPENDIX B: INTERNAL AUDIT REPORT 2023-24 from G Wells at N-CALC

Northants CALC IAS

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

| | | | |
|---------------------------|-------------------------|-------------------------|----------------------------|
| Name of council: | Culworth Parish Council | | |
| Name of Internal Auditor: | Gill Wells | Date of report: | 26 th July 2024 |
| Year ending: | 31 March 2024 | Date audit carried out: | 24 th July 2024 |

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

The internal audit is a requirement of the auditing process and is a measure of the Council's governance and financial management throughout a defined period. The report must, therefore, be reviewed and considered by the Council and reported as having been received and comments / advice / concerns contained within it understood with an agreement to act upon such information approved by the Council.

The internal audit should be received and reviewed by the Council prior to the Council receiving and approving the Annual Governance & Accountability Report (AGAR). The details and processes are clearly defined on the AGAR and it is imperative that the processes are followed and understood by the Responsible Financial Officer and Council when completing the audit.

Given the issues with the audit processes including delays and the external audit conclusion report for the period ending 31st March 2022-2023, and the delays in the internal audit taking place for the period 2023-2024 which I was advised were due to reconciliation issues for the period 2023-2024, as the internal auditor I have undertaken a very detailed review of the Council's activities and I would like to thank your Clerk, Gary Denby for their time and involvement in the process. It is hoped and anticipated that the following detailed report will

assist the Council and Clerk progress further and improve in any areas where it is necessary to do so to ensure robust governance and financial procedures ensue. Issues to report include the following:-

1. The Council is an employer and therefore, the Council, and not the employee, is responsible for ensuring a contract of employment is in place before or on the day the incumbent commences employment. The failure to issue a contract from June 2023 until it was finally issued in February 2024 could have put the Council at risk as it would be unable to prove the existence of certain terms and conditions.
2. The Council appears not be registered with HMRC and the Clerk informs me that this is a work in progress – it is as requirement that, as an employer, the Council meet these requirements and reports employees salaries including overtime accrued and paid in the correct accounting period, not least as it could appear the Council and or staff member are not carrying out their responsibilities for duplicitous reasons. I would strongly suggest the Council engage an independent payroll manager to minimise risk and potential challenges of malpractice to employer and employee.
3. The employer should ensure that reviews of the employees hours, remuneration and tasks are sufficient to carry out the work of the Council efficiently. It is very evident when reading the minutes of the Council that priority has not been given to the areas where most needed i.e ensuring the accounts are up to date / reconciled in a timely fashion; HR issues being managed appropriately; governance documents being prepared, reviewed and approved. There are too many instances within the minutes of items being 'carried forwards' often for months and or are still not resolved.
4. The Finance Committee Terms of Reference – if the Council wishes to delegate responsibility to a Committee the Council should approve a Terms of Reference for that Committee in which it outlines clearly the roles, responsibilities and tasks of that Committee – this should align with Standing Orders and Financial Regulations. There are some matters which cannot be delegated to anything other than Full Council.
5. The website would benefit from modernising – it is not up to date and omits some statutory documentation which, again, should be a priority for the Clerk to upload e.g. Councillors Declarations of Interest must be published on the Council's website.
6. During my discussions with the Clerk it became apparent that a thorough handover of details and history had perhaps not been completed / imparted sufficiently and the Clerk was unsure what the Council's legal responsibilities and ownership or leasehold position was with regard some areas of land / buildings. I would suggest the Council at least carry out an audit of assets and facilities, including land, and record this formally. Moreover, that any documentation pertaining to lands owned or leases be located and forwarded to the Clerk for retention in a safe and secure (ie locked fire proof filing cabinet) and a copy kept on file electronically so that the Council has a record of where this information is should it be required. There was reference to the football field in the minutes and it being returned to the new owners – there was limited information / discussion within the formal documentation and a lack of clarity of decisions pertaining to this decision e.g. did the Council hold a lease on the land?; had the lease expired?; were the Council offered the opportunity to purchase the land?; where did the Council formally agree it could not / should not pursue purchase of the land?. Members' of the Public should at least be afforded the opportunity to attend or read and understand the position with regard such decisions and or be allowed to express an opinion on the matter to avoid challenges from the public.
7. I was pleased to see that the Council / Clerk continuously reported and discussed very real and apparent risks associated with facilities and ensured that a robust review of insurance was undertaken during the year and reported in the minutes.
8. Burial grounds – as the burial authority the Council must ensure that:- the correct procedures are carried out in accordance with the law including retaining and ensuring burial registers are completed correctly and are up to date as these are legal documents; cemetery regulations and fees are adopted, up to date and published; burial certificates are being issued correctly; green slips are being

- returned to the Registrar; and the burial plan is up to date and backed up. Business rates exemptions should be correctly applied.
9. It is recorded that the Council approved the accounts / statements / certificates on more than one occasion for the period 2022-2023 and at one point the Council approved an exemption certificate although this was not applicable. It is important that the Council, who are custodians of public money and make decisions on behalf of the parish they serve, understand what they are approving and signing – the Council are accountable and, if necessary, resources / training are available to Councillors and employees engaged to prepare the accounts and documents on the Council's behalf i.e. the Responsible Financial Officer.
 10. Invoices listed as requiring payment on the minutes must be accompanied by the relevant legislative power or duty as the Council does not hold the General Power of Competence. By listing the power / duty alongside the payment it indicates to the general public that the Council has not acted ultra vires by exceeding its authority by spending public money on items it has no power to do so. I note that statutory powers and duties are now being evidenced against payments and that this commenced in the last few months and I would ask that the Clerk continue to do so.
 11. The item 'Councillors Comments' appears to be a form of Any Other Business – it is unlawful to discuss anything and or make decisions at a meeting if it is not itemised on the agenda. There are a number of occasions when the Councillors discussed items under this item and were bordering on appearing to make decisions and or pre-conceiving decisions that would be made in the future. Similarly, under 'Public Concerns' no decisions should be made unless specified on the agenda – there were some occasions where sums of money were approved for expenditure e.g. towards a summer BBQ. I have discussed tightening these procedures up with your Clerk and ensuring that public participation, which is a privilege and not a right, is clearly defined in Standing Orders and managed appropriately as this removes the risk of decisions being made or conceived as being resolved when not on the agenda.
 12. The Council has correctly adopted financial regulations and I would urge the Council and Clerk to be conversant with the contents of the regulations, for example, the publication of the Clerks Salary and data protection.
 13. VAT – I noted that it has been reported that there are substantial sums of VAT monies not yet reclaimed. It is important that Council's regularly reclaim these funds not least because it could impact the budget and precept required. For example, if the Council is due monies this should be reflected in the anticipated end of year balance and consequently may impact the precept demand. A large sum of VAT reclaim is due to works / sums expended on the Cricket Grounds. As the Council does not own the Cricket Grounds or the pavilion I would suggest, as a matter of urgency, the Council clarify the position as to whether the Council can reclaim the VAT incurred on the expenditure on the Cricket Grounds for reassurance and clarity. I am not a VAT / Tax expert.
 14. The Clerk and I discussed long and short term investments and I explained the difference and how, if the existing account was re-invested after the initial period of a year it may then be considered a long term investment and would need to be recorded / reported accordingly. This was for future reference.
 15. I was pleased to see that the Council received and considered in detail the budget for 2024-2025 and that it was published for public transparency.
 16. The asset register was attached as an appendix to minutes - good. I would ask that the Council formally approve the asset register in a meeting to ensure Members are cognisant that nothing is amiss / omitted and that it shows an accurate record of land assets and facilities. Moreover, I note the play area and gym equipment has been added on the register to the sum of £75,000 – the asset register should denote the cost of the items and not the cost of the labour; VAT. Please ensure this is the case.
 17. A donation to the Citizens Advice Bureau would be deemed a S137 payment not S142 as reported. It is important that correct powers, particularly S137 payments are recorded and approved correctly as only defined monies can be spent on S137 items.

18. Internal Control is an important element of financial risk management for a Council. Please ensure that a robust process and reporting programme is in place and that Councillors understand their duties with this control mechanism and carry it out regularly and diligently.
19. As mentioned above, the Council should have received the internal audit report prior to approving the Annual Governance and Accountability Report (AGAR) and this is stated on the AGAR itself. It was noted and discussed with the Clerk that a number of the assertions in Section 1 of the AGAR should not have been approved with a 'Yes' assertion by the Council. However, the Clerk has advised that the Council can not and will not now meet until September 2024 and so is unable to revisit and re-consider this statement formally.

Whilst this report is detailed it is important that, given issues with the previous years audits' and the current years delays to the audit process, that this be reflected in the audit report and I hope that the advice and comments within the report help both the Council and the Clerk make some adjustments to ensure the authority is as robust as possible in terms of its governance and financial management moving forwards.

Culworth is clearly a thriving and very active community and has had a lot of projects taking place in the past few years. On this basis I would like to take this opportunity to wish the Council well and I hope that a quieter period will allow the Council to stabilise and enjoy the community improvements it has been instrumental in creating.

Yours sincerely,



Mrs G Wells
Internal Auditor to the Council

The figures submitted in the Annual Governance and Accountability Return are:

| | Year ending 31 March 2023 | Year ending 31 March 2024 |
|--|--------------------------------------|--------------------------------------|
| 1. Balances brought forward | 31617 | 42532 |
| 2. Annual precept | 25000 | 37000 |
| 3. Total other receipts | 147592 | 75341 |
| 4. Staff costs | 6472 | 3552 |
| 5. Loan interest/capital repayments | 0 | 0 |
| 6. Total other payments | 155205 | 103951 |
| 7. Balances carried forward | 42532 | 47370 |
| 8. Total cash and investments | 42532 | 47370 |
| 9. Total fixed assets and long-term assets | 30514 | 106511 |
| 10. Total borrowings | 0 | 0 |