

**MINUTES of the FINANCE & GOVERNANCE COMMITTEE meeting held at  
Town Hall, Felixstowe on Wednesday 24 May 2023 at 7.30pm**

**PRESENT:** Cllr D Rowe (Vice Chairman in the chair)  
Cllr M Sharman  
Cllr S Bird  
Cllr M James  
Cllr D Underwood

**OFFICERS:** Mr A Tadjrishi (Town Clerk)  
Mrs D Frost (Deputy Town Clerk)  
Mr S Congi (Financial Administration Assistant)

**IN ATTENDANCE:** One member of the public (*via Zoom*)

**27. PUBLIC QUESTION TIME**

There were none.

**28. APOLOGIES FOR ABSENCE**

Apologies for absence were received from **Cllr M Deacon, Cllr Aitchison, Cllr S Bennett and Cllr S Wiles.**

**29. DECLARATIONS OF INTEREST**

The following Other Registerable Interests, to which no matters on the agenda were directly related, were noted:

<b>Member(s)</b>	<b>Minute No.</b>	<b>Nature of Interest</b>
Cllr S Bird	All	Other registerable interest (as a Members of Suffolk County Council)

Members were advised that, should any matters arise in the meeting that directly relate to any of their interests, they should make appropriate declarations at that time.

**30. CONFIRMATION OF MINUTES**

**It was RESOLVED that the Minutes of the Finance & Governance Committee Meeting held on 23 March 2023 be signed by the Chairman as a true record.**

**31. INTERNAL AUDIT REPORT: FULL YEAR 2022/23**

Members considered the final Internal Audit Report for the year 1 April – 31 March 2023 as presented.

The Auditor's recommendation that Councillors should date their authorisations to demonstrate the authorisation took place before the payment occurred was noted and would be actioned.

The Town Clerk referred to the note on page 8 of the report where the Auditor drew Council's attention to the fact that using general reserves to support a freeze on council tax is a reasonable step to cover short-term increased costs, however Councillors should note that if increased costs are not temporary, achieving a balanced budget in subsequent years can become more challenging as the gap met by spending from reserves will at some point have to be covered as well as inflation.

The Town Clerk advised that the external auditors, PKF Littlejohn, had raised that the Notice of Exercise of Public Rights for the previous year had an error on the written dates on the notice. Although it had been available online throughout the period, the paper copy was put on the noticeboard as of the date of the agenda going out to Councillors, with the six weeks counted from that point, whereas it should have been following the authorisation of the accounts at the Ordinary Council meeting a few days later. As requested by the External Auditors Assertion 4 on Section 1 'We provided proper opportunity during the year for the exercise of elector's rights in accordance with the requirements of the Accounts and Audit Regulations is marked 'No' with an explanation being sent with the Annual Return.

Committee recorded a vote of thanks to the Finance Administration Assistant, and Deputy Town Clerk for their work in obtaining a clear audit.

**RESOLVED that Committee noted that there were no significant actions arising from the final Internal Audit Report for the Financial Year 2022/23 and, therefore, no action plan is required to be submitted with the Annual Return 2022/23 to the External Auditor.**

## **32. REVIEW OF INTERNAL AUDIT EFFECTIVENESS**

Committee reviewed the arrangements for, and effectiveness of, Council's internal audit.

Members considered the good service received from the SALC-appointed auditor and the benefit of an internal auditor with experience of working within the town council sector. It was proposed that the arrangement be recommended to continue on the same basis for 2023/24.

**RESOLVED that it be recommended to Council that:**

- i. having reviewed the effectiveness of its internal audit, it be resolved that Council considers the arrangements to be effective; and,**
- ii. in being satisfied of the independence and competence of its internal auditor, Mr Colin Poole of the Suffolk Association of Local**

**Councils be appointed to continue as the Council's internal auditor, undertaking a half-yearly and year-end audit on the basis of paras 4.14-4.17 of the "Governance and Accountability for Local Councils – a Practitioner's Guide 2023".**

**33. ANNUAL GOVERNANCE STATEMENT AND ANNUAL RETURN 2022-23**

Members considered the Accounts, Annual Governance Statement and Annual Return for the Financial Year 2022/23 as presented.

The Clerk confirmed that the Notice of Audit would be displayed on the Town Hall noticeboard in accordance with the statutory requirements.

**It was RESOLVED that it be recommended to Council that:**

- i. the Annual Return for the financial year ended 31 March 2023 (Section 1 – Annual Governance Statement) be approved and the Mayor and Town Clerk be authorised to sign the declaration on behalf of Felixstowe Town Council;**
- ii. the Annual Return for the financial year ended 31 March 2023 (Section 2 – Accounting Statements) as signed by the Town Clerk, as the Council's Responsible Finance Officer be approved, and the Mayor be authorised to sign the declaration on behalf of Felixstowe Town Council; and,**
- iii. it be noted that there were no actions arising from the final Internal Audit Report for the Financial Year 2022/23 and, therefore, no action plan was required to be submitted with the Annual Return 2022/23 to the External Auditor.**

**34. BUDGET MONITORING TO 30 APRIL 2023**

Committee received the budget monitoring report to 30 April 2023. A report of any variance to budget estimates for the period greater than 10% or £500 was considered.

**RESOLVED that the budget monitoring report to 30 April 2023 be noted.**

**35. QUARTERLY BANK RECONCILIATION**

It was confirmed that the Council's nominated Quarterly Bank Reconciliation Signatory (*Min #13 2022/23 refers*), had signed the reconciliation between the bank statement and Scribe accounts to confirm the amounts agreed each month.

**RESOLVED that it be noted that the reconciliations between the bank statement and accounts statements for the period 1 April 2022 – 31 March 2023 had been reviewed and signed by the appointed bank reconciliation signatory.**

### **36. STATEMENT OF INTERNAL CONTROL 2023/24**

Committee noted the requirement of the Accounts and Audit Regulations 2015 for Council to ensure that it has a sound system of internal control.

Following consideration of the Council's policy and internal control statement document it was proposed that it be recommended to Council for approval and adoption with no further changes.

**It was RESOLVED that the Internal Control Statement for the year ending 31 March 2024 be recommended to Council for formal adoption as presented.**

### **37. ANNUAL REPORT 2022/23**

Committee considered the Annual Report 2022/23. Members suggested a couple of minor amendments and corrections. The Clerk advised that he would update the report and circulate to all Councillors prior to inclusion on the next Council meeting agenda.

**RESOLVED that the Annual Report be recommended to Council for approval and adoption for the Municipal Year 2022-23**

### **38. CIL UPDATE REPORT**

Committee received the report on CIL and appointed the following representatives to the CIL Working Group. The Deputy Town Clerk will arrange a meeting in the forthcoming weeks.

**It was RESOLVED that the following representatives are appointed to the CIL Working Group:**

1. Cllr M Deacon
2. Cllr M Sharman
3. Cllr M Morris
4. Cllr D Rowe
5. Cllr N Barber
6. Cllr S Bennett
7. Cllr D Aitchison
8. Cllr D Underwood
9. Town Clerk
10. Deputy Town Clerk

### **39. CLOSURE**

The meeting was closed at 8.24pm. The next meeting was noted as being scheduled for Wednesday 12 July 2023 at 7.30pm.

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Date: \_\_\_\_\_

Chairman: \_\_\_\_\_