

Okehampton Town Council
Full Council Meeting 28th October 2024
Meeting Report

Date:	17 th October 2024
Name:	Emma James

11. Meetings, Projects and Consultations

11.2 Pulse Smart Hub Presentation – To view a [video](#) and consider the potential installation of hubs in Okehampton

Initial correspondence:

I hope my email finds you well. Apologies for the direct approach but I was hoping to speak with you or your colleagues.

I'm currently in the process of working with various stakeholders across the west country in relation to our smart hubs. If you are not familiar with us, you can watch the video on our homepage <https://pulsesmarthub.co.uk/> for a good introduction.

Pulse Smart Hub is a next-generation communication hub with a wide range of functions (including the provision of defibrillators and emergency safety equipment) that benefit the local community and local stakeholders. The installation along with all functions / features come at no cost to the user or taxpayer, instead it is funded through advertising on the screens of the smart hubs.

Since its inception, Pulse has worked closely alongside several key stakeholders including public health organisations, BIDs, the Police, Centre Management, Charities and Tourism Boards to successfully develop, operate and maintain a network of 18 Pulse Smart Hubs across Belfast.

I wondered whether you would have some time to speak about your work and see if there's potential for us to work together? It would be a pleasure to tell you more about Pulse and to understand more about how we may be able to support you.

Email received 10th October 2024

In the meantime, and to aid your discussions, please find attached a PDF highlighting key headlines about Pulse and our Hubs. I trust it fully captures the essence of the business and the entire functionality of the street furniture as I spoke about. The PDF also includes the link to the video which remains the simplest way of explaining the business. The link is also here: <https://pulsesmarthub.co.uk/>

In addition, I've attached the full Design, Management and Operations Document. This isn't a typical document we would share because it's long & detailed, but I think it covers a lot of ground we discussed:

1. Current challenges facing town centres
2. The benefits of the Hubs
3. Case studies
4. Stakeholder engagement
5. Design detail
6. Light, Noise & Environmental Performance
7. Accessibility
8. Installation & Maintenance
9. Addressing anti-social behaviour

As a reminder, it's important to note that we have already changed our articles association for the business as part of our journey to becoming a B Corp. These articles are a set of legally binding rules that govern how we operate, now and in the future. Our business is different from traditional companies which simply prioritise profit. Instead, our new binding articles emphasise that Pulse is purpose-driven to create benefit for all stakeholders, including workers, communities, customers, and the planet. This commitment covers every facet of our business.

11.3 Devon Towns: Nature Towns & Cities Fund – To consider a request from DCC in relation to the potential for a joint bid to the Heritage Lottery Fund's Nature and Cities fund, see report

To: Devon Towns (Okehampton)

Hello all

I'm contacting the towns where we are working with you on your Regeneration Strategy to see if you are interested in being part of a joint bid to the Heritage Lottery Fund's Nature Towns and Cities fund. I'm attaching some information about the fund which will provide revenue support towards capacity building and other development work to improve access to green and blue spaces in towns. There is more detail here: [Nature Towns and Cities](#)

We think there is scope to do a joint bid – which we will pull together – and so this is just a quick email to see if you are interested in being part of it. There is no obligation to participate or if you have aspirations to do your own bid, then that's fine too but we do need to move quickly so I'd be grateful if you could let me know by Monday 21 October if you would like to be part of a 'Revitalising Devon Towns' bid. (Please respond whether it's a yes or a no!)

There's obviously plenty of work to do to shape up what we want the bid to cover so, if you do want to participate, we will be back in touch shortly to talk to you about the details and what you would like to get out of it.

12. Finance and Governance

12.2 Internal Audit – To consider the internal auditors report and actions

The interim internal audit was carried out by IAC Audit and Consultancy Ltd on 8th October 2024.



Emma James
Town Clerk
Okehampton Town Council
Town Hall
Fore Street
Okehampton
Devon
EX20 1AA

11th October 2024

Dear Emma,

Interim Internal Audit

An audit was carried out by Kevin Rose on Tuesday 8 October 2024. This was the interim internal audit, part of the annual internal audit coverage of the Council. Prior to the audit a 'Pre-Audit' was carried out remotely which tested items which are required to be published on the Councils website.

The audit was undertaken using the standard IAC Audit Checklist, that we use for all Local Councils, which has 208 items. A total of 116 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. A balance of 92 items remain to be tested.

The following 'Internal Control Objectives' of the Annual Internal Audit Report (part of the AGAR) were checked and confirmed as being Not Applicable to your Council for this financial year.

-Exemption from External Audit (Box K)

-the Transparency Code (for Smaller Authorities) (Box L)

Areas subject to audit were;

-the Accounting system and records (Box A)

-the Payment system (Box B)

-Risk and insurance (Box C)

-Budget and precept setting and monitoring (Box D)

-Income billing, collection and VAT (Box E)

-Petty cash (Box F)

-Bank reconciliations (Box I)

-the Transparency Code (for Smaller Authorities) (Box L)

Of the 110 applicable items tested a Positive response was obtained in respect of 108 tests. There were 2 Negative responses identified and 4 Observations were made, details of which are set out in the attached Interim Internal Audit Observations.

Summary of tests undertaken during this audit

Positive response	108
Negative response	2
Not Applicable to your Council	6
Total tests carried out	116

I am pleased to advise that no 'Non-Compliances' were identified at this stage that would give rise to a negative response on the statutory Annual Internal Audit Report.

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,

Interim audit summary Okehampton Town Council

(shaded Internal Control Objectives are not applicable to your Council)



Audit 1 Date 8 October 2024

Internal Control Objective	N/A	Tested	Positive	Negative	Observations	Non Compliance
Box A Appropriate accounting records have been properly kept throughout the financial year.	-	6	6	-	-	
Box B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	1	34	33	-	-	
Box C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	2	11	9	-	1	
Box D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	2	15	12	1	1	
Box E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	-	22	22	-	1	
Box F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	-	9	9	-	-	
Box G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	-	-	-	-	-	
Box H Asset and investments registers were complete and accurate and properly maintained.	-	-	-	-	-	
Box I Periodic bank account reconciliations were properly carried out during the year.	-	2	2	-	-	
Box J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	-	1	1	-	-	
Box K If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	-	-	-	-	-	
Box L The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	-	5	-	1	1	
Box M The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	-	5	5	-	-	
Box N The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	-	7	7	-	-	
Box O (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee	1	3	2	-	-	
Totals	6	116	108	2	4	-

**Okehampton Town Council
Financial Year 2024-25**



IAC Audit and Consultancy Ltd

Audit date: 8 October 2024

Visit 1 Internal Audit Observations

C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council, meeting as a whole, has reviewed the effectiveness of its internal control system as required by Regulation 6 of the Accounts and Audit Regulations 2015	Yes	The Internal Control Policy was reviewed in March 2024. Council to note that the Accounts and Audit Regulations (Reg 6) require that Councils "conduct a review of the effectiveness of the system of internal control" each financial year and that this is carried out prior to the approval of the Annual Governance Statement.	The Council to note the specific requirement that each financial year a Council must "conduct a review of the effectiveness of the system of internal control" prior to the approval of the Annual Governance Statement. The Council to consider whether it should review the method and timing of its review of the Effectiveness of Internal Controls in order to meet the requirements of the regulations.	High	Noted, council to consider how it wishes to progress.

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Does the budget recorded in the Councils accounting system agree to the budget set by Council?	No	It was not possible to agree the budget approved by Council to the budget stated in the Council's accounting system. There is a difference of £5,000 which relates to a rollover of £5,000 for tree maintenance (It is not clear when Council approved this rollover).	Council to review the budget recorded in the Councils accounting system to ensure that it agrees to the budget approved.	High	It is believed this was an error. Council to consider and resolve action to be taken.

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Invoices / Charges levied agree to approved rate of Fees and Charges	Yes	The fee for weddings is not published (paid by DCC) and was last subject to review in August 2021. It is not clear how this fee is subject to regular review.	Council to put in place a process for the regular review of fees for Council Chamber ceremonies.	Medium	Rate is considered annually along with other hire fees, but the amount has not been recorded on the schedule which is published. This is to save hire confusion about fees for ceremonies. Council to consider including fee amount.

L The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has complied with the publication requirements of the ICO Model Publication Scheme for Parish Councils. (This includes a requirement to publish the Annual Internal Audit Report).	No	The Council has not complied with the publication requirements of the ICO Model Publication Scheme for Parish Councils.	The Council should note the legal requirements to publish information in accordance with the ICO Model Publication Scheme (version 3). Although this is not a requirement under the Accounts and Audit Regulations 2015, the Council should note that it is a statutory requirement under the Freedom of Information Act.	Advisory	Publication scheme to be updated with newer version and approved by Council.

Actions for consideration:

Internal Controls

Auditor Recommendation	Council to consider whether it should review the method and timing of its review of the Effectiveness of Internal Controls
Current arrangements	Council: <ul style="list-style-type: none">• reviews the Internal Control Policy annually in March• reviews arrangements immediately prior to approving the Annual Governance and Accountability Return in June/July
Recommended Action	Council undertakes an additional review of internal controls annually following the interim internal audit

Budget

Auditor Recommendation	There is a difference of £5,000 which relates to a rollover for tree maintenance (it is not clear when Council approved this rollover)
Current arrangements	Council: <ul style="list-style-type: none">• Considers rollover of remaining funds in budget lines (nominal codes) annually during the budget setting process. Final nominal code budget figure is not known until year end.• A list of those rollovers is considered early in each new financial year for approval by the council.
Recommended Action	<ol style="list-style-type: none">1) This appears to be a mis-coding error. Council to consider the following or any other action:<ol style="list-style-type: none">a) To approve the rollover of £5,000 into the tree maintenance budget,orb) Return the £5,000 to General Reserves2) To reduce the risk of future errors is recommended that council adds an annual balance check to the monthly audit of accounts and payments undertaken by a nominated councillor, currently Cllr Marsh.

Invoices/Hire Charges

Auditor Recommendation	Council to put into place process for the regular review of fees for Council Chamber ceremonies
Current arrangements	Fees and charges for hire of council facilities is reviewed annually, including the fee for the Council Chamber for civic ceremonies. The charge for ceremonies is not shown on the list to avoid confusion by members of the public who book the facility for this purpose as this fee is collected from DCC.
Recommended Action	A note of this fee is included on the hire charge/fee list when it is next reviewed.

Model Publication Scheme

Auditor Recommendation	Council should note the legal requirements to publish information in accordance with the ICO Model Publication Scheme (version 3)
Current arrangements	A Publication Scheme is published on the Council's website
Recommended Action	Updated version 3 to be considered by the Council in the coming months.