

Newquay Town Council – Annual Governance Statement – Monthly Assertions Review

Previous Assertion Review Information – Financial Year 2023/24			
Date	Councillors Attended Period Covered	Reported to G&R Ctee (email or meeting)	Issues Raised/Areas Covered/Comments Comments
24.05.2023	Cllr L Wright Cllr S Hick April 2023	Emailed to G&R Members on 25/05/2023 G&R Committee on 31.07.2023	Petty Cash checked to 15/05/2023 Corporate Card checked to 30/04/2023 Bank Reconciliation checked for March 2023
21.06.2023	Cllr Creek Cllr Kenny May 2023	Emailed to C&R Members on 23/06/2023 G&R Committee on 31.07.2023	Petty Cash checked to 19/06/2023 Corporate Card checked to 31/05/2023 Bank Reconciliation checked for 31/05/2023
19.07.2023	Cllr S Hick Cllr S Thomson June 2023	Emailed to G&R Members on G&R Committee on 25.09.2023	Petty Cash checked to 13/07/2023 Corporate Card checked to 30/06/2023 Bank Reconciliation checked for 30/06/2023
27.09.2023	Cllr S Thomson Cllr D Creek Sept 2023		Petty Cash checked to 14/08/2023 Corporate Card checked to 31/07/2023 Bank Reconciliation checked for 31/07/2023

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Petty Cash				
The Council currently operates one petty cash float; 1) Newquay Corporate Services (held by Levi Holroyd) – Maximum of £300.00 – balanced quarterly (6.16a)				
No.	Petty Cash	Yes	No	
1.1	Have the cash box balances at 1 above been reconciled for the current month?		x	Up to date until end of July not August
1.2	If the answer at (1) is 'No', is there reconciliation for the previous period/month/quarter?	x		
1.3	Do all the vouchers have: a) Individual log numbers b) receipts attached c) and authorised/signed	X		
1.4	Have all the vouchers been entered in the Petty Cash Ledgers and correctly analysed under the committee headings (6.16i)?	x		
1.5	Is income received in the petty cash (6.16g)?	x		
1.6	Has the Petty Cash detail been presented to Council for the period/month/quarter? At least quarterly (6.16h)?	x		
1.7	Have the Petty Cash top ups been process by the RFO and authorised by CEO/Town Clerk or Deputy TC?		X	Should this be delegated to add finance assistant instead of RFO/CEO/DPC?

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1.8	Are the cash boxes kept in a secure location? (Check required twice a year)	X		Lockable drawers which only senior management and fianance assistant have access to keys
RFO Comments/Information		<ul style="list-style-type: none"> Finance Regs 6.16 a – i apply Currently the Tourist Information Centre Manager (6.16b), Newquay Library Information Manager (6.16c), Environment Manager (6.16d), Facilities Service Manager (6.16e) and the CCTV Manager (6.16f) do not hold or require a petty cash float. Following approval at the G&R meeting held on 25 July 2022 - The RFO holds a debit card for topping up the petty cash, this will need reflected in the Fin Regs. 		
Any Other Councillor Comments				Internal Auditors/Councillors
				<div style="display: flex; justify-content: space-between;"> <div>Print</div> <div>Signature</div> <div>Date</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>D Creek 27/09/23</div> <div>S Thompson 27/09/23</div> </div>

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Tin No. 1 (Corporate Service) Cash Float £300.00	
	£
£20	
£10	
£5	10
£2	32
£1	25
50p	14
20p	7.40
10p	2.20
5p	0.50
2p	0.34
1p	0.23
Cash in tin	91.67
Receipt Value	208.33
<u>Total</u>	91.67

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Corporate Credit Card				
The Council currently has one corporate credit card which is specifically restricted to the use by the CEO/Town Clerk. held by the CEO/Town Clerk. Or a delegated officer authorised by the CEO/Town Clerk in writing.				
No.	Corporate Credit Card	Yes	No	Comments
1.1	Does each transaction/payment: a) Have an invoice/receipt/supporting paperwork b) Been authorised in accordance with the Fin Regs (2 signatures) c) Is the appropriate method of payment	X X	 X	July 2023 Kickplate direct delivery cost was £42.95 for a £75 purchase, could we not have explored a local agent. No signatures
1.2	Any use by delegated officers is appropriately authorised in writing by the CEO/Town Clerk.		X	No evidence seen
1.3	All Transaction have been listed for retrospective approval at the following months Full Council Payment Authorisation Report?	X		
1.4	Each monthly statement is reconciled?	X		
1.5	Each monthly statement is paid automatically by direct debit to avoid fees and charges?	X		
1.6	All transactions have been entered in the Accounts package, Rialtas correctly analysed under the committee headings?	X		
1.7	Is the corporate credit card kept in a secure location? (Check required twice a year)		X	No check possible as Clerk out of office

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RFO Comments/Information	<ul style="list-style-type: none"> Since the introduction of purchase orders, the use of the corporate credit card has been significantly reduced. With the view that it should only be used in circumstances where no other payment method is possible. Finance Regs 16.5 - applies 	
Any Other Councillor Comments	Internal Auditors/Councillors	
	Print	Signature
	Date	
	D Creek 27/09/23	
	S Thompson 27/09/23	

Bank Reconciliations				
<p>The Council currently has five bank accounts which are reconciled monthly by the F&P Manager. These are then emailed to the CEO to verify as correct in accordance with the financial regulations.</p> <p>Please use the Bank Reconciliation Folder to answer the following questions.</p>				
No.	Bank Reconciliations	Yes	No	Comments
1.1	<p>Have the bank reconciliations been completed for the previous month end on the following accounts:</p> <ul style="list-style-type: none"> Unity NTC Current Account Unity NTC Reserve Account Unity NTC TIC Account Natwest Current Account/Reserve Account <p>If not, please state last reconciliation completed.</p>	X		Up until end of July 2023
1.2	Assuming that they have been completed does the balance on the 'Bank – Cash and Investment	X		

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	<p>Reconciliation' match the individual closing bank balance statement?</p> <ul style="list-style-type: none"> • Unity NTC Current Account • Unity NTC Reserve Account • Unity NTC TIC Account • Natwest Current Account/Reserve Account <p>If not, please state last reconciliation completed.</p>			
1.3	Has the process been reviewed and confirmed as correct by the CEO?		X	No email confirmation present
1.4	<p>Are any differences explained, such as bank errors, omissions?</p> <p>These are not timing differences.</p>			N/A
1.5	<p>Do all cash book control accounts balance?</p> <ul style="list-style-type: none"> • TIC Till Float - £80.00 • Library Till Float - £50.00 • Library Cash Control Account - zero • TIC Cash Control Account - zero 	X		
RFO Comments/Information		<ul style="list-style-type: none"> • Please note that the Natwest Current Account and Natwest Reserve account are reconciled together on Rialtas. • Finance Regs 2.2 - applies 		
Any Other Councillor Comments			Internal Auditors/Councillors	
			Print	Signature
				Date
			D Creek 27/09/23	
			S Thompson 27/09/23	

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