

<p>Risk Assessment</p> <p>HIGH - 0 MEDIUM - 0 LOW – 16</p>	<p>Broadstairs & St Peter’s Town Council INTERNAL AUDIT 2025-2026 AUDIT PLAN WITH COMMENTS / FINDINGS</p> <p>I am pleased to report to Members of the Broadstairs & St Peter’s Town Council (the “Council”), that I have completed my year-end internal audit of the Council’s records for the twelve-month period to 31 March 2026, following my audit visit and subsequent conversations on 22 May 2026</p> <p>Councillors should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Councillors of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.</p> <p>I would like to take this opportunity to thank the Town Clerk, Mrs Kirsty Holroyd and Finance Officer Ms Victoria Jenkins for their assistance given to me during my audit visit.</p>		
<p>Area</p>	<p>Item</p>	<p>Comments / Findings Interim visit 31 Oct 2025</p>	<p>Comments / Findings Year-end Audit 22 May 2026</p>
<p>Previous Audits</p>	<ul style="list-style-type: none"> • Date of last External Audit Certificate or Exemption Certificate for 2024-25 • Comments if any • Publication on website. • Date of last Internal Audit • Comments if any • Review of any items outstanding from previous internal / external audit reports. 	<p>Mazars signed off the Report & Certificate 2024-25 on 3 September 2025. Council noted the report on 29 Sept 2025 Min 700</p> <p>There were no comments</p> <p>The unaudited AGAR was published on 2 June 2025 and the audited AGAR on 3 Sept 2025.</p> <p>The year-end Internal Audit Report was considered by Council on 30 June 2025 Min 660 noting there were no matters of concern or actions identified.</p>	<p>F&GP Comm 14 April 2025 Min 147 considered the JPAG Practitioners’ Guide and assessed the IIA responsibilities and proper practices upheld within the Council confirming a positive response to the assertions in Section 1 of the AGAR 2024-25.</p> <p>Council 10 Nov 2025 Min 745 noting the clean sweep of low risk assessments and noting the IIA’s recommendation to the Town Clerk’s delegated authority to move money from account to account. (see SO’s and FR’s section of this Report)</p>
<p>Minutes</p>	<ul style="list-style-type: none"> • Review of the Council minutes in particular the full Council meetings and the Committees responsible for Governance & Finance matters. • General Power of Competence (GPC) ? • Dispensations in place eg - 	<p>The “Draft Minutes” are posted onto the website (a recommendation made in a previous Report), the recent Council Meeting held on 27 Oct 2025 is an example with the draft minutes posted on 3 Nov 2025.</p> <p>The Minutes are of a very high standard with the various “Attachments to the Agenda” also posted as separate file on the website (53 pages long for the Council Meeting 27 Oct 2025)</p> <p>General Power of Competence (GPC) adopted following the Elections in May 2023. Council 16 June 2023 Min</p>	<p>Council 26 Jan 2026 Min 788 – Scheme of Delegation adopted</p>

	S.40 LA&A Act 2014 filming/recording	207 resolved to adopt the GPC applied retrospectively from the Annual Meeting 15 May 2023. Local Council Award Scheme – Silver Application submitted in Sept 2025	
Code of Conduct/ Acceptance of Office	<ul style="list-style-type: none"> Date adopted Any changes in elected/co-opted members since last Audit visit? DPI's complete DPI's on website or weblink New Governance Compliance NEXT ELECTION ? <p>Local Govt Restructuring in Kent</p>	<p>15 Cllrs in post as at 1 April 2025 with their DPI information available on the website, although some of the information needs to be updated.</p> <p>Cllr J Hobson resigned as reported in a Report to Council 27 Oct 2025, no request for an election received by the deadline the co-option deadline is 17 Nov 2025.</p> <p>May 2027</p> <p>Various Unitary Council options have been considered by the “Principal Councils” (ie Borough & District Councils and KCC and Medway Council) with draft business plans published 5 Nov 2025, which have to be submitted to the Govt by 28 Nov 2025. The effective date for the eventual outcome of the Restructuring in Kent is 1 April 2028. The Town Clerk advised me that the Town Council is keeping abreast of developments at District & County level and preparing itself for the possibility of being approached to take over any assets and/or services.</p>	<p>Mr Paul Jacobs co-opted – Council 24 Nov 2025 Min 736</p> <p>Cllr Kemp resigned April 2026 – vacancy in Beacon Road Ward (to be co-opted)</p> <p>The Town Council considered the Local Government Reorganisation Consultation and resolved to support the same “option” as Thanet DC.</p>
Standing Orders (SOs) and Financial Regulations (FRs)	<ul style="list-style-type: none"> Have they been formally adopted and applied? Have any changes been made since they were adopted or the last audit and minuted? Are Tender/contract values consistent between SOs & FRs and changes been formally adopted by the Council? Virtual Meetings / Delegation to Clerk/RFO still in place ? Updated re New NALC Models SO's 2025, Fin Regs 2024 ? <p>Two signature rule still in place?</p>	<p>Council 31 Mar 2025 Min 593 adopted the draft Financial Regulations put forward by the Town Clerk that highlighted amendments particularly the contract threshold (£60k inc VAT) and to seek formal tenders from at least 3 suppliers.</p> <p>Council 28 April 2025 Min 611 the annual review of Standing Orders and deemed fit for purpose.</p> <p>YES</p>	<p>Council 10 Nov 2025 Min 745ii resolved to amend Fin Reg 6.9</p> <p>The Clerk and RFO shall have delegated authority to authorise payments only in the following circumstances: iv) Fund transfers within the Council's banking arrangements up to the sum of £10,000 provided that such a list of payments shall be submitted to the next appropriate meeting of Council.</p> <p>Council 30 March 2026 Min 843 approved the amendments to the existing set of Financial Regulations, which have been incorporated into the published Fin Regs on the Council's website.</p> <p>Council 27 April 2026 Min 857 the annual review of Standing Orders and deemed fit for purpose.</p>

<p>Risk Management</p>	<ul style="list-style-type: none"> ● Risk Assessments – Are they: <ul style="list-style-type: none"> ○ Carried out regularly? ○ Adequate? ○ Reported in the minutes? ○ Inspections of play equipt etc if carried out by staff/Cllrs have they been trained, accredited? ○ ANNUAL REVIEW ? ● Insurance cover – is it: <ul style="list-style-type: none"> ○ Appropriate/Adequate? ○ LTA in place? ○ Reviewed regularly? ○ Fidelity Guarantee Cover £ (Balances + ½ Precept) ● Internal controls – are they: <ul style="list-style-type: none"> ○ Documented? ○ Adequate? ○ Reviewed regularly? ○ Statement of Internal Control (SIC)? ● Systems and Procedures – are they: <ul style="list-style-type: none"> ○ Documented? ○ Adequate? ○ Followed? ○ Reviewed regularly? ● IT Policy covering digital and data compliance 2025 	<p>EK Fire Protection carry out fire risk assessments on the major buildings owned/managed by the Council.</p> <p>No Town Council owned play areas</p> <p>Annual Review of Risk - F&GP Comm 21 July 2025 Min 210 Town Clerk asked to consider the risk of cyber attack before submission to full Council for adoption. Council 29 Sept 2025 Min 701 new section identifying the Technology Risks and details measures to mitigate the risks (professional support to identify outstanding risks to be identified and addressed), published on the Council's website 3 Oct 2025.</p> <p>The new Zurich Municipal LTA runs from 1 April 2024 to 31 March 2027 including Debt Recovery and Contract Disputes cover. The Fidelity Guarantee cover = £1m</p> <p>SIC for 2024-25 to be considered as part of the AGAR 2024-25 – 28 July 2025 Min 676 v)</p> <p>Council 28 April 2025 Min 615 – Complaints Policy and Min 616 a revised IT Policy in line with the new AGAR Assertion requirements for 2025-26 (see note in final section of this Report)</p> <p>Council 19 May 2025 Min 641, 642 & 643 approved the existing policies respectively – Absence & Leave, Sickness, Training & Development.</p> <p>Council 30 June 2025 Min 663 – Co-option Policy Council 28 July 2025 Min 676 – Preferred Contractor Policy, Min 680, 681, 682 Media Policy, Web & Social Media Policy, Public Relations Policy Council 29 Sept 2025 Min 704 & 705 - Employees Expenses Policy, Drugs & Alcohol Policy</p>	<p>Risk Management Strategy considered by F&GP on 13 April 2026 and approved by Council 27 April 2026 Min 853(ii)</p> <p>The final year of the LTA to 31 March 2027, premium paid in March 2026.</p> <p>SIC for 2025-26 to be considered as part of the AGAR 2025-26 – 29 June 2026</p> <p>Council 10 Nov 2025 Min 748 & 749 approved the Participation Policy and Transparency Policy</p> <p>Council 15 Dec 2025 Min 765 & 766 – approved the Commemorative Plaque – Blue Plaque Policy and Lone Working Policy Council 26 Jan 2026 Mins 788, 789, 790 – approved the Scheme of Delegation, Staff Eye Test Policy and Pierremont Park -Parking Policy Council 23 Feb 2026 Min 812 – approved the Fixed Asset Policy Council 27 April 2026 Min 860 – approved the updated Safeguarding Policy and the Flexible Homeworking Policy.</p>
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<p>Budgetary Controls</p>	<ul style="list-style-type: none"> Is the annual budgeting process reported and approved by the full Council? <ul style="list-style-type: none"> Budget/Precept amounts minuted? Review of All Reserves included as part of the Budget Setting Process? Is the actual performance against the budgets reported to the Council during the year <ul style="list-style-type: none"> Compare with Fin Regs requirements? Are significant variances explained in sufficient detail? 	<p>2025-26 Budget monitoring Qtr 1 – Council 28 July 2025 Min 678 vi & vii) includes summary of income & expenditure by Cost Code, bank reconciliation and a transparency report. Budget monitoring Council 27 Oct 2025 Min 723 (inc & Exp for Qtr 2 and transparency report.</p> <p>2026-27 Budget & Precept F&GP 13 Oct 2025 Min 223 – Working Party to be setup to work through the Budget 2026-27 to be scrutinised by the F&GP Comm on 8 Dec 2025. The Minutes were received by Council 27 Oct 2025 Min 719.</p>	<p>Budget monitoring Council 10 Nov 2025 Min 744 (inc & Exp and transparency report. for Qtr 2. Also considered the Reserves Policy Min 744vii resolved to revise the policy deleting the “keeping of half the current precept as the General Reserves and renaming it as “two months’ running costs. £50,000 be added to the precept demand for 2026-27 to build up the Future Asset Refurbishment Reserve.</p> <p>2026-27 Budget Detailed Draft Budget for 2026-27 compiled by the Working Group considered by F&GP 8 Dec 2025 Min 232 taking into account expected spend to March 2026, potential underspends in 2025-26 and the anticipated income in 2026-27 and topping up of Reserves as agreed by Council Minute 744. Min 232(ii) & (iii) Recommended to Council a total spend of £1,062,771 for 2026-27 and a Precept Demand of £929,952. The Tax Base for 2026-27 had not been received so figures for the impact on Council Tax were Draft only.</p> <p>Council 15 Dec 2025 Min 763 noted the draft Budget (£1,006,972) including the staff pension scheme recommendations and the draft Precept Demand (£934,153) for 2026-27 but decision deferred until the Jan 2026 Meeting to allow for further adjustment to the budget figures and formal confirmation of the 2026-27 Tax Base from Thanet DC.</p> <p>Council 26 Jan 2026 Min 782, Cllrs agreed to net Budget Requirement of £1,075,597 and a Precept request of £944,903 = Band D figure of £89.58 a 6% increase (equiv to £5.07pa increase). Tax Base for 2026-27 = 10,548.08 (2025-26 - 10,568.71)</p>
<p>Section 137 expenditure if relevant (GPC adopted?)</p> <p>£11.10 FOR 2025-26 (£10.81 FOR 2024-25)</p>	<ul style="list-style-type: none"> What is the cash limit for the year? Is a separate account/analysis kept? Has the cash limit been exceeded? 	<p>Not required GPC powers in place</p>	<p>No change</p>

	Have the spending powers been properly used and Minuted?		
Book-keeping	<ul style="list-style-type: none"> Cashbook - is it: <ul style="list-style-type: none"> Fit for purpose? Arithmetically correct? Balanced regularly? Reported to Council regularly? Turnover above £200k pa ? Income & Expenditure basis of accounting? Record keeping and the arrangements in place to store previous year's accounts etc. 	<p>Scribe Accounts in place since June 2021, used for Budget monitoring during the year (as mentioned above under the Budgetary Controls Section) and for the 2026-27 Budget preparation.</p> <p>The Council accounts on an Income & Expenditure basis.</p>	Scribe Accounts year-end information checked against the draft AGAR papers prepared by the Town Clerk for approval by Council
Petty Cash	<ul style="list-style-type: none"> Has the amount of petty cash float been agreed? Are all petty cash entries recorded? Are payments made from petty cash fully supported by receipts / VAT invoices? Are petty cash reimbursements signed for? Date of last petty cash reimbursement/top-up? Is petty cash balance independently checked regularly 	N/A	N/A
Payroll	<ul style="list-style-type: none"> Who is on the payroll and are contracts of employment in place? Who is the RFO? Annual Appraisal in place ? Have there been any changes to the establishment and/or changes to individual contracts during the year? Members Allowances in place and paid via payroll system? 	<p>Staffing structure is on the Councils website and includes –</p> <p>Council Office staff including the Town Clerk (4) Events & Bookings staff (3) Facilities Team (3) Gardening Team (3) Mockett's Wood (1) a new part-time post (20hrs pw) from 1 April 2025 for a 1-year fixed term contract (subject to review) NB Not all staff are full-time.</p>	Town Clerk's appraisal outcome considered by Council 25 Jan 2026 Min 793 (i). Min 793 (ii) noted the short-term project to research and record the history of Pierremont Hall, being carried out by S. Clifford formerly a maternity leave cover within the Events & Bookings team.

	<ul style="list-style-type: none"> • Have new appointments and changes to contracts been approved and minuted? • Do salaries paid agree with those approved by the Council? • Have PAYE/NI/Pension requirements been properly applied and accounted for? • Payroll outsourced? <p>WORKPLACE PENSION IN PLACE</p>	<p>Cllr Roberts appointed “Staff Liaison Cllr” – Council 29 May 2025 Min 628 Bii)</p> <p>Cllrs Allowances for 2025-26 – £600 paid each Nov to qualifying Cllrs who wish to receive the Allowance. The quadrennial report on Allowances is due to be published/discussed later this financial year.</p> <p>Payroll administrator - Batchelor Coop Ltd</p> <p>As at 31 March 2025 there were 9 employees contributing to the NEST pension scheme. All will transfer over to the Kent Pension Fund LGPS in May 2025. Council 31 March 2025 Min 592 – Council Resolution to join the Kent LGPS available to all staff and open to future new staff.</p> <p>The next 3-year Actuarial Valuation of the Kent Pension Fund is due as at 31 March 2025 with the results effective from 1st April 2026. The Council has had an ongoing dialog with the Kent Pensions Team particularly concerning the proposal to “pool” all the 61 Town and Parish Scheme Members (F&GP 21 July 2025 Min 209 & 13 Oct 2025 Min 224)</p>	<p>Council 10 Nov 2025 Min 747 resolved that for 2025-26 that £600 Cllr allowance to each elected Cllr in line with the guidance received from the Independent Remuneration Panel.</p> <p>National Pay Award for 2025-26 back-dated to 1 April 2025, was paid with the November 2025 salaries.</p> <p>9 staff have transferred into the Kent LGPS from May 2025. The Employers Contribution Rate for 2026-27 is 19.2%, the pooled rate.</p>
<p>Payments</p>	<ul style="list-style-type: none"> • Are all payments recorded and supported by appropriate documentation? • Are payments minuted? • Review of DD’s and SO’s ? • STAFF costs definition for inclusion in Box 4 for 2025-26, check parity for 2024-25 ? Currently includes salary, tax, NIC & Pension (employee & ers) + taxable benefits (home working allowance, broadband & phone allowance etc NOT incl.) 	<p>Payments authorised between Meetings are well minuted eg Council 28 July 2025 Min 678 ii) also Receipts Min i), Min iv) referred to works & services authorised in between meetings. All payments are in the “additional documents” attached to the Agenda as listed on the website under the Meeting they were approved. Min 678 vi) The Quarterly Transparency Reports lists the payments made of £500 and above, which are also posted to the website.</p> <p>Direct Debits and regular payments considered by Council 19 May 2025 Min 639 vi)</p> <p>Staff costs included in Box 4 compliant with the definition.</p> <p>PS Tax Consultants has advised on the VAT liability and calculation back to 2003, last considered by Council 19 May 2025 Min 639 vii)</p>	

	<ul style="list-style-type: none"> • Has VAT been identified, recorded and reclaimed? • Have internal control procedures inc. segregation of duties been adhered to? • Contracts: <ul style="list-style-type: none"> ○ What contracts exist? ○ Compliance with SOs & FRs for letting of contracts? ○ Have any new contracts or contract variations and/or extensions been awarded in the year? ○ Have contract payments been made in accordance with the contract document? 	<p>Monthly VAT claims from 1 April 2025 – March 2025 - £4,119, April – £2,539, May - £3,557, June – £8,538, July – £4,497, August – £1,482. PLUS £15,380 VAT refund referred to previous claims</p> <p>Sample contracts/agreements in place: TMD Building Consultants – building consultants for the Phase III project Total Cleaning Services – Pierremont Hall Cleaning Box Green Landscapes – Garden Mtce Pierremont Hall (3 years from 1 April 2022, extended 1 year) includes street planters & Culmer’s Amenity Land Marc One Security – Beach Patrols PSTax – VAT advice Brachers LLP – legal support to the Basement Project Probe Security – evening security for Council buildings G Piper- window cleaning Cyber Central – IT Support package Business Waste co.uk – waste disposal</p>	<p>Monthly VAT claims to 31 March 2026 Sept - £2,062, Oct - £5,760, Nov £2.896, Dec £1,971, Jan 2026 £2,386, Feb £2,452, Mar 2026 - £6,526 NOTE reimbursements for Feb & Mar 2026 were outstanding at the time of my Audit Visit.</p> <p>Canva subscription Spark X Ltd – Xmas lighting 2025 and extended for 2 years Lawerence Container Hire Ltd – 20ft container (council offices) & 10ft container at Mocketts Wood Venture Telecom Procurement Services (trading name of KCC) – Office Printer/Photocopier Ability Sash – refurbishment of 16 sash windows at Pierremont Hall</p>
<p>Receipts</p>	<ul style="list-style-type: none"> • Are all receipts recorded correctly? • Are all receipts promptly banked? • Precept, CTSG and Sect 106 & CIL payments • Are income records inc allotments, burials, hirings adequate? • Are invoicing arrangements adequate including VAT where applicable? 	<p>Commercial Tenants invoicing for rent, parking and electricity etc to be brought in-house from 1st August 2023. Council Assets Comm 14 July 2025 Min 242 approved a rental rate based on £14 per sq ft for new lets.</p> <p>Income to 30 Sept 2025 - Pierremont Hall - £20,210 Pierremont events - £29,150 Bank interest - £22,400 Bandstand & Event income - £12,180</p>	<p>Capital receipt from the sale of Retort House to Thanet DC - £59,844 (receipt net of costs)</p> <p>Other income in 2025-26 totalled £221,675 compared to £156,900 the previous year. IE BOX 3 on the AGAR The main income sources are - Pierremont Hall £45,340 Pierremont events £53,517 Bank Interest - £45,730 Bandstand & Event income - £16,075</p>

<p>Bank reconciliation & PWLB Loans</p>	<ul style="list-style-type: none"> • What current/deposit accounts exist? • Investment Strategy recommended where bank balances are in excess of £100k. FSCS aware ? • Are bank reconciliations regularly carried out for each account and signed off by Councillors? • Year-end Level of Balances to Precept ratio • Are the cheque counterfoils, paying-in books and bank statements adequately referenced? • When was the last review of the banking arrangements? • Internet Banking? • Debit/Credit Card? • and if in place Financial Regs up to date ? • Signature review (Two signatures required?) • Any PWLB loans in place ? 	<p>Bank account balances as at 30 Sept 2025 -</p> <table border="0"> <tr><td>NatWest Business Reserve (6508)</td><td>-</td><td>£0</td></tr> <tr><td>NatWest Current (1301)</td><td>-</td><td>£7,508</td></tr> <tr><td>Unity Trust Current (0349)</td><td>-</td><td>£591,485</td></tr> <tr><td>Unity Trust Instant Access (5155)</td><td>-</td><td>£316,380 (2.25%)</td></tr> <tr><td>Nationwide Instant Saver a/c</td><td>-</td><td>£554,002 (3.95%)</td></tr> <tr><td>Petty Cash</td><td>-</td><td>£0</td></tr> <tr><td>Total cash balance</td><td>-</td><td>£1,469,375</td></tr> </table> <p>Monthly bank reconciliations undertaken and reported to Cllrs</p> <p>F&GP 14 April 2025 Min 198 – Investment Strategy reviewed and included delegated authority to the Town Clerk to move monies between the Unity Trust Current a/c and the Instant Access a/c to be able to maximise the investment interest. Council 28 July 2025 Min 676 ii) extended to move money back to the Current a/c to cover day to day expenditure.</p> <p>NB The Council has already earnt significant interest in the first 6 months of 2025-26 this would be further enhanced if the Town Clerk had the authority to move funds between the different Banks not just the accounts within the same bank (ie money from Unity to Nationwide and back)</p> <p>The Council has a Corporate Multi-pay Card in use.</p> <p>The signatories list requires updating following the resignation of Cllr Hobson (Unity and Nationwide)</p> <p>PWLB Loan balance as at 31 March 2025 - £297,853 Half-yearly payments due Sept & Mar.</p>	NatWest Business Reserve (6508)	-	£0	NatWest Current (1301)	-	£7,508	Unity Trust Current (0349)	-	£591,485	Unity Trust Instant Access (5155)	-	£316,380 (2.25%)	Nationwide Instant Saver a/c	-	£554,002 (3.95%)	Petty Cash	-	£0	Total cash balance	-	£1,469,375	<p>Bank account balances as at 31 March 2026 -</p> <table border="0"> <tr><td>NatWest Business Reserve (6508)</td><td>-</td><td>£110,156 (0.95%)</td></tr> <tr><td>NatWest Current (1301)</td><td>-</td><td>£25,000</td></tr> <tr><td>Unity Trust Current (0349)</td><td>-</td><td>£32,665</td></tr> <tr><td>Unity Trust Instant Access (5155)</td><td>-</td><td>£319,764 (1.95%)</td></tr> <tr><td>Nationwide 95 day a/c</td><td>-</td><td>£554,002 (3.25%)</td></tr> <tr><td>Total cash balance</td><td>-</td><td>£1,041,587</td></tr> </table> <p>Unpresented payments = (£12,331) Unpresented receipts = £19,436 (Nationwide Int)</p> <p>Bank interest earnt in the year 2025-26 = £45,730</p> <p>Credit card limit increased to £???? – Council 30 March 2026 Min 840(vii)</p> <p>PWLB Loan balance as at 31 March 2026 - £277,134</p>	NatWest Business Reserve (6508)	-	£110,156 (0.95%)	NatWest Current (1301)	-	£25,000	Unity Trust Current (0349)	-	£32,665	Unity Trust Instant Access (5155)	-	£319,764 (1.95%)	Nationwide 95 day a/c	-	£554,002 (3.25%)	Total cash balance	-	£1,041,587
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<p>Assets changes Asset Register (AR) and Investment Register if applicable.</p> <p>Loans by the Council</p>	<ul style="list-style-type: none"> • Are all the material assets owned by the Council recorded in an AR ? • Is the AR up to date? • Basis of Asset Values and Reviews • Are long-term investments recorded? 	<p>Asset Values as at 31 March 2025 - £652,575</p> <p>Asset Register to be reviewed as part of the year-end audit.</p> <p>New Assets in 2025-26</p> <p>The Town Clerk advised me of the discussions with Thanet DC about the future of Retort House which has been closed and the possible acquisition of the</p>	<p>Council 15 Dec 2025 Min 768 – agreed to sale of Retort House to Thanet DC. Sale completed 14 Jan 2026 - £10,000 Asset Value to be removed.</p> <p>Council 23 Feb 2026 Min 812 – approved the Fixed Asset Policy</p> <p>Net decrease in Asset Values as at 31 March 2026 - £9,250 to £643,325</p>																																							

	<ul style="list-style-type: none"> Does the AR show the insurance values ? Digital Photographic evidence? Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ? Loans to local bodies including any indemnities in place. 	Pierremont Park Depot (Community Assets Comm 7 Oct 2025 minutes considered by Council Oct 2025 Min 718)	New Assets in 2025-26 Outdoor bottle filling station at the Bandstand £3,000 Mockett's Wood equipt £700 Less Disposals Misc. broken furniture & equipt (£2,950) (Retort House) (£10,000) Net decrease in Assets £9,250
Year-end procedures Inc. AGAR	<ul style="list-style-type: none"> Does the 2025-26 AGAR Statement of Accounts agree with the cashbook? Is there an audit trail from the financial records to the accounts and have debtors and creditors been properly recorded? Date of approval of 2024-25 AGAR & Certificate of Exemption criteria met, exemption declared PROOF of public rights provision during summer 2025 & website– AIAR ICOs Public Inspection Period Minuted ? Governance compliance regime - refer to Practitioners' Guide 2025 	Year-end procedures to be checked at final audit The AGAR 2024-25 was approved by Council 19 May 2025 Mins 640 iii & iv, the RFO had signed off the Statement of Accounts on 12 May 2025 Date of Announcement - 2 June 2025 Public Inspection period – 3 June to 14 July 2025 Evidence – Posting dates on the website Council 19 May 2025 Min 640 vi minuted the Inspection Period as above.	Draft AGAR 2025-26 figures for the Statement of Accounts were audited and compared to the Scribe reports provided. 2025-26 AGAR meeting scheduled for 29 June 2026
Additional tests – (as necessary)	<ul style="list-style-type: none"> Computer systems: <ul style="list-style-type: none"> The procedures for the backing up of computerised records Council owned PC/laptop ? Email security Encryption of data? 	There have been no major changes in IT security arrangements since my last visit. Cyber Central is the IT Support company used by the Council. Office 365 software and systems in place. Councillors have been issued with iPads.	

	<ul style="list-style-type: none"> • Trust Funds/Charities – Charity Commission filing? • Annual review of the effectiveness of Internal Audit inc. Appointment of IIA • Website host and Webmaster and any changes? • Website functionality & accessibility NALC L09-18 • TRANSPARENCY CODE compliant especially for Exempt Authorities • Post GDPR (May 2018) <ul style="list-style-type: none"> ○ Privacy Notice ○ Cllr email addresses? ○ Email disclaimer <p>Other matters inc DPO arrangements</p> <p>PRACTITIONERS' GUIDE 2025 From 2025-26 the AGAR Section 1 Annual Governance Statement will include an additional Assertion 10 Digital and Data Compliance.</p>	<p>Not applicable</p> <p>F&GP 21 July 2025 Min 213 – reappointed for 2025-26</p> <p>Website design by Zonkey includes the annual hosting fee.</p> <p>Satswana re-appointed as the DPO for the Council for 2025-26</p> <p>All Councillors issued with their “generic” email address to be used solely for Town Council business. Example generic email address Cllr-Joe.bloggs@broadstairs.gov.uk</p> <p>Council 28 April 2025 Min 6:16 – approved a revised IT Policy in line with the new AGAR Assertion requirements for 2025-26. As it stands the Town Council should be able to answer “YES” to the Digital and Data Compliance Assertion assuming there is no change to the list of actions in the Practitioners’ Guide 2025</p>	<p>Satswana re-appointed as DPO for 2026-27 (paid in April 2026)</p> <p>IT Policy on the website</p>
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