



Mrs R Tong
Fleet Town Council
The Harlington
236 Fleet Road
Fleet
Hampshire
GU51 4BY

4 October 2024

Dear Rita

Re: Fleet Town Council
Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 4 October 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report. Recommendations for action are shown in bold text and are summarised in the table at the end of the report.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Fleet Town Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 34 years' experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The audit was conducted on site with the Executive Officer, who also acts as the council's Responsible Financial Officer (RFO). The Executive Officer started the role three months ago but is an experienced local government officer having worked in another large town council prior to this role.

This is the first internal audit conducted by Mulberry Local Authority Services Ltd, having been appointed by the council in September 2024. At this visit, I focused my testing on internal control objectives b, c, d and e, with a further planned interim visit scheduled for January 2025 to complete testing in internal control objectives f, g h and i.

Other information was reviewed through discussion with the Executive Officer and other council officers involved in the booking of facilities and management of the day-to-day financial processing, and a review of the council website www.fleet-tc.gov.uk. The Executive Officer confirmed that the council is in the process of updating the council website, and this project is anticipated to be completed within this financial year.

The council uses the Rialtas Business Solutions (RBS) accounting package, including the sales and purchase ledgers, for recording the council's finances. This is an industry specific accounting package and is updated regularly and used to produce management information reports for review at council meetings.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report for 2023/24 was not qualified, although under other matters the External Auditor commented 'To be in line with best practice we recommend that when minuting the appointment of the internal auditor, the council record they have considered the independence of the appointed auditor.'

I note that the External Auditor's report and certificate are included within the meeting papers for the reporting to council, but are not listed separately on the council website, and recommend that this is published on the same page of the website that contains the unaudited AGAR and the Notice of Conclusion of the Audit.

The council noted the completion of the External Audit at the council meeting held on 4 September 2024 (minute ref 8).

I note the council received and considered the previous internal auditor's report and updated responses to the recommendations to the report have been discussed in council meetings over the last few months.

I note the council approved the appointment of the internal auditor for 2024/25 at the September council meeting (minute ref 9).

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website includes a page providing details of the councillors and this includes their individual Register of Members' Interests forms.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

The importance of using .gov.uk domains for websites and emails

- 5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.
- 5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that Executive Officers provide official .gov.uk email accounts to their councillors, which must only be used for official council business.
- 5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.
- 5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:
- 5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.
- 5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Executive Officer.
- 5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.

The council has a Privacy Notice and Accessibility Statement on its website.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure in place, with committees established for Establishment; Recreation, Leisure & Amenity; Policy & Finance and Planning & Development Control.

Delegation arrangements and terms of reference for each committee are included in the Standing Orders which are published on the council website.

A diary of future meeting dates is published on the council website, along with historic agendas and minutes for council and committee meetings.

Check that agendas for meetings are published giving 3 clear days' notice

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note that the non-confidential supporting papers are available for review on the council website in accordance with the requirements of the Information Commissioner's Office.

Check the draft minutes of the last meeting(s) are on the council's website

Draft minutes are uploaded to the council website. These are clearly marked as draft and subsequently replaced by the final version once approved at the next meeting.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the NALC model versions and were most recently reviewed and adopted by council in May 2024. They have been updated to include more recent additions relating to the council's responsibilities to provide information and responsibilities under data protection legislation.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

The Financial Regulations published on the council website are based on the previous NALC model versions and were last reviewed and adopted by council in May 2024.

However, the Executive Officer confirmed that at the council meeting held on 2 October, these were updated following a review against the new NALC model version published in May 2024. Within the meeting papers published with the agenda, there is a detailed report from the Executive Officer which analyses all the changes from the previous version and makes recommendation to council as to which changes to adopt.

I was able to verify the adoption of the recommended changes within the draft minutes of the meeting.

Check that the council's Financial Regulations are being routinely followed

The newly adopted Financial Regulations include thresholds at which authorisations to spend must be obtained as below:

- | | |
|-----------|--|
| FR 3.1.1. | No expenditure may be incurred that will exceed the amount provided in the budget for that Committee's expenditure except in an emergency. |
| FR 3.1.2. | The RFO shall regularly provide the Policy and Finance Committee with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget and year end projections. These statements are to be prepared at least at the end of each financial quarter. |
| FR 3.2.1. | The Executive Officer is authorised to spend all budgeted items to deliver the smooth running of the Council. |
| FR 3.2.2. | The Harlington General Manager may spend, without further authorisation, any amount within budget that falls within the Harlington cost centres 200-205. |
| FR 3.2.3. | The Executive Officer and The Harlington General Manager are authorised to manage the items within a cost centre provided it does not exceed the net cost centre total. |
| FR 3.2.4. | The Executive Officer may incur expenditure on behalf of the Council which is necessary to carry out any repair replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision subject to a limit of £2,000. The Executive Officer shall report the action to the Chair as soon as possible and the Council as soon as practicable thereafter. |
| FR 3.2.5. | The Executive Officer may arrange in consultation with the Chairman of the Council, to effect an emergency repair to an unlimited amount on any matter which carries a high risk to staff or members of the public, or a high risk in relation to loss of assets. |

A detailed review of compliance with the newly adopted Financial Regulations will be completed as part of the next interim internal audit visit.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector

The council has adopted the General Power of Competence (GPC) and the Section 137 threshold does not apply.

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 June 2024 which showed a refund amount due of £13,679.90 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 31 July 2024. The council is up to date with its VAT submissions.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

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

Audit findings

The newly adopted Financial Regulations include a section covering Risk Management and state:

- FR 17.1. The council is responsible for putting in place arrangements for the management of risk. The Executive Officer shall prepare, for approval by the Policy and Finance Committee, a risk management register / policy in respect of all activities of the council. Risk policy statements and Council Financial Regulations consequential risk management arrangements shall be reviewed by the Policy and Finance Committee at least annually.
- FR 17.2. When considering any new activity, on the recommendation of the Risk Working Group to the Policy and Finance Committee for onward recommendation to Full Council, the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption.

At the council meeting held on 2 October, the updated Finance and Risk Register was presented to council for approval. The register splits risk into the different sections of the council's operations – namely financial, security, property and health and safety management, legal, IT and reputational.

Within each section, the register identifies the Risk Manager responsible for each area, which committee of the council covers that part of the council's operation, the mitigation measures in place, an assessment of the likelihood of occurrence, impact and overall risk rating, and any actions required and review dates.

This is a comprehensive approach and includes analysis of all risks typically associate with a council of this size with its range of services and facilities.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £2 million.

At the date of the interim audit, balances held by the council were circa £4 million, and the council may wish to consider increasing the fidelity guarantee cover to ensure that the maximum balance held at any point during the year is covered.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

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

Audit findings

The council set a precept of £1,342,858 for 2024/25. With a tax base of 10,836.2, this equates to a band D equivalent of £123.92 (compared to the average in England of £85.89).

The Executive Officer confirmed that the 2025/26 budget setting process is underway. A report highlighting issues for consideration as part of the budget setting process was reviewed at the Policy and Finance Committee meeting, with a draft budget being prepared by the Executive Officer for review at the next committee meeting scheduled for 16 October.

From that meeting, it is anticipated that a working group may be formed to review the draft proposal in more detail and present revised recommendations to the council meeting scheduled for 4 December.

There is evidence within the minutes of the Policy and Finance Committee meetings that regular reviews of financial performance take place, with the minutes noting receipt and review of a quarterly report, the Harlington monthly performance totals, year to date budget report, balance sheet, bank and investments reconciliation, a list of purchase ledger payments and a list of debtors.

There is evidence within the minutes of council meetings of the receipt and approval of payment lists.

At the date of the interim audit, the council held circa £3.1 million in earmarked reserves, spread across a range of clearly identifiable projects. The largest of these earmarked reserves is for the Harlington Development Fund with a balance of circa £2.8 million.

There is evidence within the minutes of council meetings of approval of transfers between general and earmarked reserves.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

A review of the general reserve balance will be conducted as part of the year-end internal audit, and the council is advised to follow the JPAG guidance relating to an appropriate figure to retain.

E. INCOME

Internal audit requirement

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

Audit findings

The council's primary sources of self-generated income are from hiring facilities at the Harlington and Ancells Farm Community Centre, sports facility income from football and tennis and income from the cemetery.

A price list is published on the council website which shows the agreed prices for each of the facilities which came into effect on 1 April 2024. The fees are reviewed annually, and I found evidence of approval of the current fees in the minutes of the Recreation, Leisure & Amenities Committee meeting held on 20 December 2023 (minute ref 9).

I checked a sample of invoices issued for hire at Ancells Community Centre and was able to confirm the correct charging rates have been applied.

The council has a system for using the Rialtas accounting software to establish a 'holding code' for each event at the Harlington. This system has been in place for some time and enables a quick assessment to be made as to how profitable, or not, each individual event is.

All costs and income are initially processed through this holding code before and during the event. The General Manager subsequently confirms after the event has concluded that all relevant income and expenditure has been applied and funds are then allocated to the correct income and expenditure codes within the accounting system.

These entries are made using the journal system within the accounting package and I was able to confirm these have been processed in accordance with proper practices and show the total income and expenditure, avoiding the possibility of 'off-setting' which is not allowed.

Cemetery fees are also published on the council website. I reviewed a sample invoice for the cemetery which showed rates charged for a transfer of burial rights and an inscription. Comparing the fees charged to those published, one of the fees appeared to have the 50% resident discount applied while the other did not, and this may be an area where the council could review its processes for ensuring the accuracy of charging and the correct application of the resident discount is applied.

There are several officers involved in the booking, invoicing and receipting of funds, and having spoken to some of them individually, there are multiple steps in the processes, some of which have no defined timescales. For example, the timing of the issuing of an invoice after a booking or event appears to vary which can result in invoices being issued a long time after the event has taken place and making credit control more difficult.

I recommend that the Executive Officer and those involved in the bookings, invoicing and receipting of funds work together to implement a clear procedure to ensure that accurate details are recorded, invoices are issued in a timely fashion and outstanding amounts are chased effectively.

The council uses the sales and purchase ledger functions of the accounting package. Upon review of the outstanding amounts on the sales ledger, I note there are some items overdue by more than three months. On investigation, these relate to one-off hires at the Ancells Community Centre where no deposit or advance fee had been taken, and through discussion with officers, these amounts appear to be at risk of being written off as a bad debt.

The current conditions of hire (dated July 2021) state, 'Fleet Town Council reserves the right to require payment of the full charge at the time of booking or at any time prior to the date for which any of the facility is booked' and while the amounts at risk are not significant to the overall financial position of the council, this illustrates an area where the council may wish to review this and consider the requirement to pay in advance to avoid the possibility of incurring bad debt for one-off hirers of these facilities.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

Testing to be completed at next interim audit visit.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Testing to be completed at next interim audit visit.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

Testing to be completed at next interim audit visit.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Testing to be completed at next interim audit visit.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

Testing to be conducted at final internal audit.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

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”)

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

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

Audit findings

Testing to be conducted at final internal audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	5 June 2024
Date inspection notice issued	6 June 2024
Inspection period begins	7 June 2024
Inspection period ends	18 July 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I note that the proposed Public Rights date were presented to and approved by council at the meeting held on 5 June 2024.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

Testing to be conducted at final internal audit.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts and testing under this internal control objective is not required.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Confirmation of continued compliance will be conducted at the final internal audit, with testing of internal control objectives J, L and N also completed at that visit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	To be tested at next interim audit visit		
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.	To be tested at next interim audit visit		
H	Asset and investments registers were complete and accurate and properly maintained.	To be tested at next interim audit visit		
I	Periodic bank account reconciliations were properly carried out during the year.	To be tested at next interim audit visit		
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.	To be tested at final internal audit		
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")			✓
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	To be tested at final internal audit		
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).	✓		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	To be tested at final internal audit		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams

Mulberry Local Authority Services Ltd

Interim Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I note that the External Auditor's report and certificate are included within the meeting papers for the reporting to council, but are not listed separately on the council website, and recommend that this is published on the same page of the website that contains the unaudited AGAR and the Notice of Conclusion of the Audit.	
C. RISK MANAGEMENT AND INSURANCE	At the date of the interim audit, balances held by the council were circa £4 million, and the council may wish to consider increasing the fidelity guarantee cover to ensure that the maximum balance held at any point during the year is covered.	
E. INCOME	<p>I reviewed a sample invoice for the cemetery which showed rates charged for a transfer of burial rights and an inscription. Comparing the fees charged to those published, one of the fees appeared to have the 50% resident discount applied while the other did not, and this may be an area where the council could review its processes for ensuring the accuracy of charging and the correct application of the resident discount is applied.</p> <p>I recommend that the Executive Officer and those involved in the bookings, invoicing and receipting of funds work together to implement a clear procedure to ensure that accurate details are recorded, invoices are issued in a timely fashion and outstanding amounts are chased effectively.</p> <p>The current conditions of hire (dated July 2021) state, 'Fleet Town Council reserves the right to require payment of the full charge at the time of booking or at any time prior to the date for which any of the facility is booked' and while the amounts at risk are not significant to the overall financial position of the council, this illustrates an area where the council may wish to review this and consider the requirement to pay in advance to avoid the possibility of incurring bad debt for one-off hirers of these facilities.</p>	