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<u>Bicester Town Council</u>

BICESTER
TOWN COUNCIL

<u>Bicester Town Council Meeting</u>

Ref: BTC04A/2526

On the Rise of Planning Committee Meeting

Monday 7th July 2025

Council Chamber, Garth House, Launton Road, OX26 6PS

Members:
Cllr Alisa Russell – **Chair**,– Cllr Paul Wheatley **Vice - Chair**
Cllr Tom Beckett, Cllr Nick Cotter, Cllr Donna Ford,
Cllr Dan Hallett, Cllr Sam Holland, Cllr Harry Knight, Cllr Damien Maguire,
Cllr Rachel Mallows, Cllr Nicholas Mawer, Cllr Christopher Pruden,
Cllr Les Sibley, Cllr Jim Webb and Cllr John Willett

Other Circulation:
CDC
Cllr John Broad, Cllr Frank Ideh, Cllr Simon Lytton and Cllr Rob Parkinson
OCC
Cllr Sean Gaul, Cllr John Shiri and Cllr Matt Webb

Council Offices, The Garth,
Launton Road,
Bicester,
Oxon. OX2 6PS
Telephone: 01869 252915
Email: enquiries@bicester.gov.uk
www.bicester.gov.uk

Wednesday 2nd July 2025,

To all members of the Bicester Town Council,

You are hereby summoned to attend a meeting of the Full Council that will be held on **Monday 7th July 2025**, in the Council Chambers, **Garth House, Launton Road, OX26 6PS** to commence **On The Rise of the Planning Committee Meeting** for the transaction of the following business.

Phil Evans
Town Clerk

Agenda

All Council Meetings are open to the public and press, unless otherwise stated.

1. Apologies for Absence

To consider apologies and reasons for absence. Committee members who are unable to attend the meeting should notify Bicester Town Council (enquiries@bicester.gov.uk) prior to the meeting, stating the reason for absence.

2. Declarations of Interest

Councillors are reminded to declare any interests on any item on this Agenda in accordance with Bicester Town Council's Code of Conduct.

3. Annual Governance Statement (AGAR Section 1) Report (Pages 4 - 5)

The Council is asked to **NOTE** the accompanying documents and **CONSIDER** and **AGREE** the contents of Section 1 – Annual Governance Statement 2024/2025.

4. Annual Governance Statement (AGAR Pt2) Report (Pages 6 - 12)

The Council is asked to **CONSIDER** and **AGREE** the contents of Annual Governance Statement (AGAR Pt2).

5. Internal Auditor Report (Pages 13 - 24)

The Council is asked to **NOTE** the contents of the Internal Audit.

6. Date of Next Meeting:

Monday 13th October 2025 – 7pm, The Chamber Room, Garth House

Agenda Item 3

BICESTER TOWN COUNCIL
FULL COUNCIL REPORT

7th July 2025

Annual Governance Statement (AGAR Section 1) Report

Chairman: Councillor Alisa Russell
Contact: 01869 252915 Alisa.russell@Bicester.gov.uk

Deputy Town Clerk: Paul Canning
Contact:01869 252915 paul.canning@bicester.gov.uk

Ward Affected: All Wards

1. Overview

The Council is required by law to complete the Annual Governance and Accountability Return (AGAR) at the end of each financial year in accordance with proper practices. This is comprised of the internal audit, governance and accounting statements.

For this Council, having an income or expenditure greater than £25,000 requires a Part 3 Return. The full return and accompanying documents will be submitted to the external auditor – Moore Smaller Authorities.

The Annual Governance Statement (AGAR Section 1) forms part of the AGAR. The full return and accompanying documents are attached as one appendix to this report.

2. Background

Section 1 is the confirmation by The Bicester Town Council that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements.

3. Recommendation

The Committee is asked to **NOTE** the accompanying documents and **CONSIDER** and **AGREE** the contents of Section 1 – Annual Governance Statement 2024/2025.

Appendix

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2025

Bicester Town Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistant with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer		Date	
I confirm that these accounts are approved by the Council and recorded as council minute reference		Dated	
Signed on behalf of the above Council (Chair)		Date	

		Last Year £	This Year £	General Notes for Guidance
1	Balances brought forward	**4,020,363**	**4,171,341**	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
2	(+) Precept or Rates and Levies	**1,765,879**	**1,800,238**	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3	(+) Total other receipts	**454,348**	**507,026**	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4	(-) Staff costs	**673,168**	**840,096**	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5	(-) Loan interest/capital repayments	**10,473**	**10,285**	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6	(-) All other payments	**1,385,608**	**1,862,148**	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7	(=) Balances carried forward	**4,171,341**	**3,766,076**	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total value of cash and short term investments	**4,166,939**	**3,712,933**	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9	Total fixed assets plus long term investments and assets	**3,801,959**	**3,801,959**	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10	Total borrowings	**141,375**	**136,500**	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

- A brief explanation of significant variations from last year to this year in Section 2;
- Bank Reconciliation as at 31 March

Agenda Item 4

BICESTER TOWN COUNCIL
FULL COUNCIL REPORT

Monday 7TH July 2025

Annual Governance Statement (AGAR Pt2) Report

Chairman: Councillor Alisa Russell
Contact: 01869 252915 Alisa.Russell@Bicester.gov.uk

Officer: Paul Canning Deputy Town Clerk
Contact:01869 252915 paul.canning@bicester.gov.uk

Ward Affected: All Wards

1. Overview

The Annual Governance Statement (AGAR Pt2) will be submitted to the external auditor – Moore Smaller Authorities as part of the AGAR forms required for 2024/2025.

2. Background

i. Section 2 is certified by Responsible Finance Officer. The Accounting Statements in this Annual Governance and Accountability Return have been prepared on an income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities and present fairly the financial position of this authority. Section 2 can be viewed in the full return and accompanying documents are attached as one appendix to this report.

ii. The Draft Annual Governance Statement (AGAR Pt2) was presented to the Finance Committee on the 4th June 2024.

3. Recommendation

The Committee is asked to **CONSIDER** and **AGREE** the contents of Annual Governance Statement (AGAR Pt2).

Appendix

Bicester Town Council — Page 1

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
1		800,008	810,110	310		General Fund
1		3,170,756	3,301,631	325		Earmarked Reserves
1		49,600	59,600	326		Restricted Reserves
1	Balances brought forward	**4,020,363**	**4,171,341**	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2		1,765,879	1,800,238	1076	108	Inc-Precept
2	(+) Precept or Rates and Levies	**1,765,879**	**1,800,238**	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		5,600	5,109	1001	106	Inc-Nais House
3		4,250	4,250	1002	106	Inc-CAB Rent
3		6,600	6,600	1003	401	Inc-Garth Stables
3		9,548	7,771	1006	107	Inc-Garth Lodge
3		1,250	1,250	1007	106	Inc-Registrars
3		1,478	1,556	1008	401	Inc-Bowls Club
3		1,550	1,600	1009	401	Inc-Tennis Club
3		1,009	3,567	1010	106	Inc-Garth Rooms Lettings
3		8,232	7,710	1011	404	Inc-Allotments
3		3,180	17,849	1013	102	Inc Civic Miscellaneous
3		20	0	1014	102	Inc-Miscellaneous
3		1,099	250	1014	105	Inc-Miscellaneous
3		5,077	0	1014	108	Inc-Miscellaneous
3		0	400	1014	109	Inc-Miscellaneous
3		1,802	159,688	1014	308	Inc-Miscellaneous
3		21,096	21,096	1015	401	Inc Garth Park Cafe
3		4,035	0	1017	308	Inc-Whitelands room hire
3		650	0	1018	501	Inc-Carnival
3		2,022	4,900	1019	110	Inc-Grants Received
3		31,252	31,252	1019	301	Inc-Grants Received
3		6,259	8,372	1020	601	Inc-Cemetery
3		0	2,293	1021	308	Inc-Insurance Received
3		21,000	-4,000	1025	308	Inc-Rugby Club
3		5,000	9,000	1026	308	Inc-ACE Academy
3		5,660	9,577	1027	308	Inc-OX RTC
3		13,664	0	1028	301	Inc-Pavilions/Pitches
3		5,790	5,764	1028	305	Inc-Pavilions/Pitches
3		848	1,416	1028	306	Inc-Pavilions/Pitches
3		454	2,548	1028	307	Inc-Pavilions/Pitches
3		93,506	0	1028	308	Inc-Pavilions/Pitches
3		0	15,875	1030	501	Income - Music Event
3		13,175	14,100	1032	501	Inc- Sledgehammer
3		5,987	110	1035	501	Special Events 2023 Coronation
3		2,592	4,779	1037	301	Inc-Keta Field Pitches
3		674	0	1039	301	Inc-Bicester Fields Pitches
3		667	0	1040	301	Inc-Keble Rd Pitches

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
3		700	3,917	1045	501	Inc-Christmas Lights
3		40,142	27,842	1050	501	Chistmas Lights Trail
3		-83	0	1051	501	Inc-Food Festival
3		128,563	130,586	1096	108	Inc-Interest Received
3	**(+) Total other receipts**	**454,348**	**507,026**	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4		161,076	222,400	4000	105	Salaries
4		216,340	268,803	4000	300	Salaries
4		142,084	148,960	4000	308	Salaries
4		15,348	22,846	4001	105	Ers National Insurance
4		16,169	24,932	4001	300	Ers National Insurance
4		10,739	12,992	4001	308	Ers National Insurance
4		34,722	48,261	4002	105	Ers Pension
4		46,837	58,410	4002	300	Ers Pension
4		29,853	32,493	4002	308	Ers Pension
4	**(-) Staff costs**	**673,168**	**840,096**	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.		
5		10,473	10,285	4306	108	Loan Repayments
5	**(-) Loan interest/capital repayments**	**10,473**	**10,285**	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).		
6		59,922	0	4003	105	Temporary Staff
6		20,842	26,485	4003	300	Temporary Staff
6		8,394	25,910	4003	308	Temporary Staff
6		5,797	5,468	4004	106	Cleaning Contract
6		0	11,244	4004	401	Cleaning Contract
6		7,633	5,739	4011	106	Rates
6		20,676	26,788	4011	308	Rates
6		0	153	4011	401	Rates
6		724	1,447	4011	601	Rates
6		-73	960	4012	106	Water Charges
6		6,483	9,229	4012	305	Water Charges
6		217	860	4012	306	Water Charges
6		1,517	1,725	4012	307	Water Charges
6		1,023	1,424	4012	308	Water Charges
6		28	231	4012	401	Water Charges
6		152	471	4012	404	Water Charges
6		633	373	4012	601	Water Charges
6		1,719	3,170	4013	106	Gas
6		875	4,497	4013	306	Gas
6		0	182	4013	401	Gas
6		3,913	10,402	4014	106	Electric
6		6,666	7,823	4014	305	Electric
6		374	1,285	4014	306	Electric

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

	Last Year £	This Year £	Code	Centre	Code Description
6	7,718	9,223	4014	307	Electric
6	60,090	54,473	4014	308	Electric
6	1,491	4,045	4014	401	Electric
6	288	1,339	4014	601	Electric
6	2,374	2,867	4015	105	Health and Safety
6	1,979	0	4015	308	Health and Safety
6	700	2,330	4016	300	Uniform & PPE
6	688	609	4016	308	Uniform & PPE
6	727	176	4017	106	Cleaning Materials
6	85	496	4017	305	Cleaning Materials
6	85	25	4017	306	Cleaning Materials
6	85	190	4017	307	Cleaning Materials
6	760	1,831	4017	308	Cleaning Materials
6	890	2,383	4020	105	Mobile Phones
6	2,518	2,076	4020	300	Mobile Phones
6	3,027	4,630	4021	105	Office Phones
6	248	0	4021	308	Office Phones
6	2,516	3,059	4023	105	Stationery
6	13	0	4023	307	Stationery
6	8,843	23,820	4024	105	Subscriptions
6	21,438	22,451	4025	105	Insurance
6	0	81	4027	105	Ref. Booksand Publications
6	1,563	1,274	4029	801	Street Furniture
6	9,405	6,195	4031	102	Modern Gov (Y)
6	129	1,068	4032	105	Recruitment Advertising
6	1,114	4,132	4033	105	Office Expenses
6	27,979	28,240	4034	105	Computer Support
6	2,384	4,587	4036	106	Grounds & Buildings Mtce
6	-4,850	0	4036	301	Grounds & Buildings Mtce
6	4,320	7,689	4036	305	Grounds & Buildings Mtce
6	2,769	4,529	4036	306	Grounds & Buildings Mtce
6	237	2,269	4036	307	Grounds & Buildings Mtce
6	7,302	14,358	4036	308	Grounds & Buildings Mtce
6	6,594	738	4036	401	Grounds & Buildings Mtce
6	125	669	4036	601	Grounds & Buildings Mtce
6	670	0	4037	301	Pavilion Maintenance
6	2,734	3,371	4039	106	Waste Removal
6	215	450	4039	305	Waste Removal
6	215	450	4039	306	Waste Removal
6	412	253	4039	307	Waste Removal
6	6,033	0	4039	308	Waste Removal
6	4,401	10,920	4039	401	Waste Removal
6	2,049	2,750	4039	601	Waste Removal
6	435	668	4040	105	Website
6	8,039	15,968	4042	300	Maintenance Machinery
6	5,821	7,626	4044	300	Petrol,Oil & Gas

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

	Last Year £	This Year £	Code	Centre	Code Description
6	1,696	731	4045	300	Tools
6	-670	0	4045	301	Tools
6	3,973	2,801	4046	401	Horticultural Supplies
6	28,079	37,841	4048	301	Vertidraining of Pitches (FA G
6	992	7,228	4050	401	Maintenance Bowls Club
6	1,365	0	4052	107	Garth Lodge Costs
6	298	1,856	4054	404	Allotments Costs
6	-110	1,090	4055	105	Press & PR
6	19,091	50,256	4056	105	Legal and Professional Fees
6	2,674	3,073	4057	105	Audit Fees
6	2,707	2,260	4058	105	Accountancy & Payroll
6	2,077	1,849	4059	108	Bank Charges
6	0	8,250	4060	109	CAB
6	11,962	22,755	4061	109	Grants to Voluntary Org.
6	9,000	0	4064	109	OYAP
6	3,600	3,600	4065	109	TVP Crime Partnership
6	1,095	0	4069	308	SW Sports Village
6	8,151	4,893	4070	105	Training & Conferences
6	4,245	16,084	4071	501	Evt 1 Music EVent
6	0	-15,600	4083	801	Pedestrianisation Scheme
6	8,197	18,393	4088	501	Evt 3 - Sledgehammer
6	4,936	3,470	4092	501	Sports Day
6	240	2,855	4097	105	HR
6	-1	0	4099	105	Miscellaneous Expences
6	278	0	4099	108	Miscellaneous Expences
6	0	2,355	4100	110	Purchase New Machinery
6	135	290	4112	801	Repairs & Maint. Clocks
6	10,756	9,182	4115	501	Special Events/Coronation 2023
6	7,071	9,798	4120	501	FFD in assoc. w/AFD
6	5,214	8,032	4123	402	Maintenance Play Areas
6	427	-394	4126	301	Lease of Open Spaces
6	10,250	0	4129	401	Garth Park Toilets
6	360	1,741	4130	106	Building Security
6	1,080	0	4130	107	Building Security
6	823	668	4130	305	Building Security
6	688	0	4130	306	Building Security
6	658	936	4130	307	Building Security
6	1,143	570	4130	308	Building Security
6	0	622	4130	401	Building Security
6	5,000	5,000	4131	109	Bicester Vision Manager
6	5,000	0	4133	109	Partnership
6	1,750	1,750	4150	102	Mayor's Expenses
6	1,314	3,991	4151	801	Litter Bin Provosion
6	416	830	4155	404	Rent
6	14,310	12,888	4157	501	Christmas Lights Switch On
6	78,116	75,628	4158	501	Christmas Lights Trail

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
6		11,594	0	4159	102	Elections
6		3,102	2,924	4160	102	Civic Expenses
6		1,497	1,098	4161	102	Civic Mayor Making
6		360	208	4162	102	Civic Flag Raising
6		3,370	1,776	4163	102	Civic Service & Parade
6		2,910	4,242	4164	102	Civic Rememberance
6		0	443	4165	102	Mayor Contra Acct 23/24
6		15,000	16,050	4169	105	Newsletter
6		13,562	15,747	4175	301	Maintenance of Open Spaces
6		4,537	0	4178	300	Vehicle Maintenance
6		3,900	3,567	4180	402	ROSPA Inspections
6		0	34,216	4190	300	Parks and Garden Contract
6		494,339	450,845	4190	301	Parks and Garden Contract
6		0	45,698	4200	801	Christmas Lights Maint/Storage
6		245	980	4203	106	Window Cleaning
6		163	230	4204	301	Pest Control
6		14,241	13,855	4209	102	Member's Allowances
6		11,349	7,494	4210	102	Mayor's fundraising expences
6		9,165	0	4216	801	Litter/Dog Bin Emptying
6		10,384	5,501	4300	110	New Computer Equipment
6		13,885	13,129	4301	110	Garth House Redevelopment
6		0	2,000	4305	110	New Cemetery
6		3,693	16,618	4312	110	Asset Maintenance
6		2,567	20,612	4313	110	Play Area/Open Space Inv.
6		0	587	4314	110	Town Centre
6		-23,851	0	4315	110	Containing Outbreak Management
6		12,799	5,545	9007	901	Community and Elections
6		71,474	88,514	9011	901	Play Areas/Open Space Investme
6		0	25,409	9013	901	Equipment Replacement/Mtce
6		20,868	132,766	9014	901	Green Infrastructure
6		68,933	239,149	9020	901	BTC Premises
6		2,971	5,200	9042	901	SW Sports Village Contribution
6	(-) All other payments	**1,385,608**	**1,862,148**	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).		
7	(=) Balances carried forward	**4,171,341**	**3,766,076**	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		127,620	30,650	201		Current Bank A/c
8		46,946	56,271	202		Wages Account
8		101,609	750	203		Carnival Account
8		2,000,000	2,000,000	204		CCLA Deposit
8		1,096,188	818,713	205		Barclays Treasury Deposit
8		245,402	257,409	206		Santander Capital Account
8		549,175	549,141	208		Lloyds Treasury Account
8	Total value of cash and short term investments	**4,166,939**	**3,712,933**	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.		

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2025

		Last Year £	This Year £	Code	Centre	Code Description
9		3,801,959	3,801,959			Total Fixed Assets
9	Total fixed assets plus long term investments and assets	**3,801,959**	**3,801,959**	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.		
10		141,375	136,500			Total Borrowings
10	Total borrowings	**141,375**	**136,500**	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).		

BICESTER TOWN COUNCIL
FINANCE COMMITTEE REPORT

7th July 2025

Internal Auditor Report

Chair: Alisa Russell
Contact: 01869 252915 alisa.russell@Bicester.gov.uk

Deputy Town Clerk: Paul Canning
Contact:01869 252915 paul.canning@bicester.gov.uk

Ward Affected: All Wards

1. Overview

1.1 In accordance with Financial Regulations 2.5, the internal auditor conducted the Final Internal Audit 16th May 2025. In accordance with 2.10, the report from this audit is brought to the attention of this committee (appendix 1).

1.2 Officers are pleased to note the report's findings summarised in the below excerpt (pg.1):

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

2. Recommendation

The Committee is asked to **NOTE** the contents of the Internal Audit.

Appendix

MULBERRY
LOCAL AUTHORITY SERVICES LTD
Eastgate House
Dogflud Way, Farnham
Surrey, GU9 7UD
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e office@mulberrylas.co.uk
w www.mulberrylas.co.uk

Clerk/RFO to the Council
Bicester Town Council
The Garth
Launton Road
Bicester
Oxfordshire
OX26 6PS

16th May 2025

Dear Samantha

Re: Bicester Town Council
Internal Audit Year Ended 31 March 2025 – Year-End Audit report

Executive summary
Following completion of our year-end internal audit we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside any interim audit reports issued. The audits were 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 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 this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our audit was conducted on site with the new RFO in attendance and with the clerk available should we have any questions. It was clear from the start that we were going to have to provide assistance in putting the year end file together and to provide detailed assistance with assembling the information for the external auditor. 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. However, it is clear the RFO is very new to the post and will need some time to understand the role and understand local authorities. **I recommend strongly that the council provide access to training without delay.**

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 Bicester 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 Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 13 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.

Year-End Audit
The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website https://www.bicester.gov.uk/

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Year End 2023/24 Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
	• I did note in account 4160 CC 102 Civic Expenses there were 10 of sales invoices posted to this expense code. These need to be removed to an income code as income and expenditure must not be netted off.	Completed
	• I remind council this is a legal requirement of the Freedom of Information Act to publish draft minutes within 20 working days of the meeting.	On-going
	• I remind council that the wording of the minute approving the precept must be sufficiently clear to show beyond reasonable doubt that council approved the precept and the level of that precept as it is not clear from the minutes what has been requested.	Completed
	• I was unable to verify the PAYE payments to government gateway account, I will check this at the year end.	On-going

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 that the council's Finance Regulations are being routinely followed.

Further to the testing conducted at the interim audit, I checked a sample of invoices and payments made towards the end of the financial year. I was able to confirm amounts processed matched the amounts paid on the bank statements, were consistent with the associated invoice and had been approved in accordance with the council's adopted Financial Regulations.

I am satisfied the requirements of this control objective were met for 2024/25.

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

I asked if assertion 8 of the annual governance statement had any impact on the council. There is no impact.

"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

I am satisfied the requirements of this control objective were met for 2024/25.

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

Analysis of the council's year-end income and expenditure report shows total income for the year reported as 109.8% and total expenditure as 50.9%. On the face of it, this shows additional income and a large saving against budget on expenditure. The additional income is due in the main to additional interest c.£100k and grants c.£35k. Which are not indicative of poor budget setting as interest rates rose sharply during the year and the budget was prepared well in advance of this.

The underspends against budget are on play areas and parks and garden contracts, together with spending from earmarked reserves. I recommend the council review the significant underspends against budget and assure themselves these are properly earmarked for future spending so as to not be forgotten.

At the end of the financial year, the council held circa £2,864,649 in earmarked reserves (EMR) and a further £901,427 in the general reserve. The earmarked reserves are listed and appear to be for bonafide ongoing projects.

The Smaller Authorities Proper Practices Panel (SAPPP) formally JPAG Practitioner's guide states *'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'* (para 5.33).

I estimate the net revenue expenditure of that of the council is in the region of £1.9 to £2.1m this would equate to a general reserve balance range of £500k to £2m The general reserve balance is within the recommended range.

I am satisfied the requirements of this control objective were met for 2024/25.

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

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm this includes only salary payments, HMRC payments and pension contributions.

I am satisfied the requirements of this control objective were met for 2024/25.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

I was able to confirm the asset register total per the AGAR to the register. The balance shown on the published AGAR for 2024 had been changed after I attended site last year. At the final audit for 2023/24 I recorded a balance of £3,677,958, this was subsequently changed to £3,801,959 for the published AGAR.

The asset register contains all the required information; however, I recommend that the front-page summary is updated, and the file naming conventions are reviewed as this was tricky to locate in the council files.

I confirmed to third party evidence the interest, capital and end of year loan balances on the PWLB loans as shown in boxes 5 & 10 of the AGAR. There we no errors.

I am satisfied the requirements of this control objective were met for 2024/25.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

I reviewed where possible the March 2025 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and cashbooks and found no errors. The balances agreed to the end of year AGAR.

There were two missing bank statements, CCLA and Lloyds Treasury. I noted historic bank statements in the council records and have been verbally assured there are no movements on these accounts; however, I have requested the RFO provide me with copies of latest statements so that I can be reassured there are no variances.

I also remind the RFO to keep a file of monthly signed bank reconciliations, together with signed bank statements.

The council benefits from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council also has an adopted investment strategy on its website.

I am satisfied the requirements of this control objective were met for 2024/25.

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

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

<u>Section 1 – Annual Governance Statement</u>

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	*'Yes', means that this authority*	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*	YES – the requirements and timescales for 2023/24 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	*considered and documented the financial and other risks it faces and dealt with them properly.*	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	*responded to matters brought to its attention by internal and external audit.*	YES – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*	YES – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	*has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	N/A – the council has no trusts

__Section 2 – Accounting Statements__

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	4,020,363	4,171,341	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	1,765,879	1,800,238	Figure confirmed to central precept record
3	Total other receipts	454,348	507,026	Agrees to underlying accounting records
4	Staff costs	673,168	840,096	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	10,473	10,285	Confirmed to PWLB documents
6	All other payments	1,385,608	1,862,148	Agrees to underlying accounting records
7	Balances carried forward	4,171,341	3,766,076	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	4,166,939	3,766,933	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	3,801,959	2,872,163	Matches asset register total and changes from previous year have been traced
10	Total borrowings	141,375	136,500	Confirmed to PWLB documents

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		☑		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b	Disclosure note re Trust Funds (including charitable)			☑	*The figures in the accounting statements above do not include any Trust transactions.*

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with a box 7 and 8 reconciliation properly completed. I have been able to verify the entries to underlying schedules, invoices and bank statements. I did note one instance of an invoice being raised in April and paid in April that related to March services for a gross value of £4,031.75, technically this should have been posted to the accounts as accrued income, but it is not material and will not effect the reading of the accounts. I have therefore just reminded the RFO to watch out for these in future rather than changing the accounts.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

The variance analysis has not yet been completed to explain the variances where required; however, I have discussed this with the RFO and sign posted her to the proforma provided by the external auditor and the Rialtus report.

I have noted that the external auditor has mentioned in their 2024 report that not all supporting documentation was submitted last year, the notice of elector's rights did not show the contact information, and the minute references were incorrectly written on the AGAR. These are all simple errors that are easily spotted by hierarchical review before issuing the AGAR to the external auditor. I have discussed this with the RFO to ensure this is not overlooked again this year and that the minutes specifically mention councils revised actions this year to prevent reoccurrence.

I am satisfied the requirements of this control objective were met for 2024/25.

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 not exceeding the income and expenditure limits therefore 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

We have considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [https://www.legislation.gov.uk/uksi/2015/480/made/data.pdf] and, 2015/494 The Smaller Authorities (Transparency Requirements). https://www.legislation.gov.uk/uksi/2015/494/pdfs/uksiem_20150494_en.pdf

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. https://ico.org.uk/media/for-organisations/documents/1153/model-publication-scheme.pdf & https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

The council has income & expenditure greater than £200k and is following as best practice the requirements of the Local Government Transparency Code 2015.

I reviewed the model publication scheme requirements and can confirm the council has a dedicated web page in place to cover the requirements.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2023/24 inclusive.

I am satisfied the requirements of this control objective were met for 2024/25.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.

(During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).

Audit findings

Inspection – key dates	2023/24	2024/25 Proposed
Date AGAR signed by council	24th June	23rd June
Date inspection notice issued	25th June	24th June
Inspection period begins	26th June	30th June
Inspection period ends	6th August	8th August
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	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 was able to confirm that the proposed dates for 2024/25 meet the statutory requirements.

I am satisfied the requirements of this control objective were met for 2024/25.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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			☑ None
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.	☑		
H	Asset and investments registers were complete and accurate and properly maintained.	☑		
I	Periodic bank account reconciliations were properly carried out during the year.	☑		
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.	☑		
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")*			☑ N/a
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	☑		
M	M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations. (During the 2024/2025 AGAR period, were public rights in relation to the 2023/2024 AGAR evidenced by a notice 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.	☑		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			☑ N/a

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

Yours sincerely

M Mulberry

Mark Mulberry
Mulberry Local Authority Services Ltd

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
Bank	There were two missing bank statements, CCLA and Lloyds Treasury – I will need to see these please I also remind the RfO to keep a file of monthly signed bank reconciliations, together with signed bank statements.	
Year end procedures	The variance analysis has not yet been completed to explain the variances where required; however, I have discussed this with the RFO and sign posted her to the proforma provided by the external auditor and the Rialtus report. I have noted that the external auditor has mentioned in their 2024 report that not all supporting documentation was submitted last year, the notice of elector's rights did not show the contact information, and the minute references were incorrectly written on the AGAR. These are all simple errors that are easily spotted by hierarchical review before issuing the AGAR to the external auditor. I have discussed this with the RFO to ensure this is not overlooked again this year and that the minutes specifically mention councils revised actions this year to prevent reoccurrence.	
Budget	The underspends against budget are on play areas and parks and garden contracts, together with spending from earmarked reserves. I recommend the council review the significant underspends against budget and assure themselves these are properly earmarked for future spending.	
Fixed assets	The asset register contains all the required information; however, I recommend that the front-page summary is updated and the file naming conventions are reviewed as this was tricky to locate in the council files.	