

# MAGOR WITH UNDY TOWN COUNCIL MAGOR GYDA CHYNGOR TREF UNDY

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## Ordinary Meeting of Monday 13<sup>th</sup> January 2025

### Minutes (As adopted at Ordinary Meeting of 10/02/25) of meeting of Magor with Undy Town Council held at Magor Baptist Church and remotely via Zoom at 1900 hours Monday 13<sup>th</sup> January 2025

Magor with Undy Town Council	In attendance / Apologies-Absent
Mayor, Carole Hopkins	Online
Deputy Mayor, Cllr Frances Taylor (Chair)	In person
Cllr Penny Kirkham	Online
Cllr Victoria Hammett-Johnson	Online
Cllr Paul Cawley	Apologies received
Cllr Dr Mario Bisi	Apologies Received
Cllr M James	In person
Cllr D James	In person
Cllr Neeta Baicher	In person
Cllr Catherine Baker	Online
<b>Officers</b>	
William Lewis – Clerk/RFO	In person
Rachel Jones – Business Support and Projects Officer	In Person
<b>County Councillors</b>	
<b>Public attendance</b>	
In Person	Nil
Remotely via ZOOM	6 persons

#### Public Open Forum

There were no members present in person. Participants online were invited to give presentation.

No person indicated that they wished to participate.

#### 137 Chairs Announcements

137.1 The Mayor addressed Council advising that consequent to her continued recovery from illness that the Deputy Mayor Cllr Frances Taylor shall preside at the meeting in her stead.

137.2 To receive apologies for absence from Councillors.

**Received as detailed above.**

137.3 To receive any update and feedback in respect of meetings, functions, events or matters arising.

**There was no business to be determined.**

**138 Declarations of Interest**

**138.1** To receive any declarations of interest in items on the agenda.

**'Declarations of Interest' were received from Cllrs Kirkham and Hammett-Johnson in respect of Agenda Item 9 Undy and Magor Horticultural Society.**

**139 Correspondence**

**139.1** To note and agree that correspondence relative to agenda items has been received by Council Members.

Cllr M James questioned the absence from the website of the Internal Auditors report. The Clerk responded that the report was for Council to consider the observations within that report which would then be published. Cllr Catherine Baker pointed out the legal obligation that any papers included as appendices to an agenda should be published on the website. The Clerk asked if this also applied to unapproved banking reconciliation reports and Cllr Baker confirmed that fact. The Clerk stated that this was the first time that this requirement had been raised and that henceforth that this will be executed.

Cllr Kirkham thanked Cllr Baker for bringing this to our attention and perhaps she should communicate with the Clerk in respect of any other matters we should be aware of.

Cllr Hopkins asked Cllr Baker how long this had been a requirement and was informed by Cllr Baker that the requirement has been in effect for many years and recently updated about three years previously.

Cllr Hopkins questioned why Council were only today being appraised of this to which Cllr Baker stated that she had noted the absence of associated documents on the website today.

Cllr Hopkins thanked Cllr Baker for the explanation.

Cllr M James suggested that this may be a good starting point to consider providing embedded links within the published agenda.

The Deputy Chair thanked Cllr M James and acknowledged that the office could explore the implementation of this but to note that a key issue is the uploading of documents to the Council website.

Cllr Baker indicated that this was something that she could assist with and would communicate with the office.

**140 His Majesty the King - New Year Honours**

**140.1** To note that Town Mayor Carole Hopkins has been recognised in HM King Charles Honours 2025. Cllr Hopkins receives a British Empire Medal in recognition of her service to the community of Magor.

Cllr Frances Taylor stated that all will wish to offer congratulations to the Town Mayor, Councillor Carol Hopkins, who has been recognized in His Majesty King Charles, New Year's Honours List of 2025 and Councillor Hopkins receives a British Empire Medal in recognition of her service to the community of Magor over a period of something like 45 years.

Cllr Hopkins thanked the Council and added that while the award does not relate to her role as Mayor that she had received invitations for all sorts of things from various sources and that she is hoping is that although the award is not linked to Council there may be opportunity in some of these invitations that can used for the benefit of the communities. She promised to keep everyone involved.

**141 Minutes of Previous Meetings**

**141.1** To adopt the draft minutes of Extraordinary Meeting of 02nd December 2024 (Appendix A).

**Representation was received from Cllrs Kirkham** re Minute 115.1 identifying a formatting error, where Agenda item “Multi Use Games Area (MUGA) Portacabin” had been merged under that minute number.

Also, that the resolution relating to “Multi Use Games Area (MUGA) Portacabin” required amendment to read:

***To proceed with the resolution 68.1 agreed at Extraordinary Meeting of 26th July 2022.***

***To encourage and promote greater use the facility having due regard to the works identified in the report of the Town Clerk at the meeting of 02<sup>nd</sup> December 2024 subject to pre planning advice regarding any requisite planning consent of Monmouthshire County Council Planning Department.***

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Representations was received from Cllr Donna James:

**Minute 110.1** - it be recorded that Cllr Baker questioned if public were going to be given opportunity to speak and that she (Cllr D James) had reminded the chair of the statutory requirement of allowing public participation.

**Minute 113.1** - requested that additional details be included in respect of comments made Councillors and a member of the public.

**Minute 114.1** - requested clarification of summarisation of her comments.

**Minute 115.1 Multi Use Games Area (MUGA) Portacabin** - requested that content should also include that ‘Planning requirements’ Multi Use Games Area (MUGA) Portacabin” were discussed in detail.

**Minute 117.1** – request amendment so that it reads: ***‘To not request the services of Andrea Pellegram Planning Consultancy for drafting of a response to the RDLP consultation.***

***Cllr D James shall prepare a brief statement reiterating Council position in support of Magor and Undy with reference community engagement during the last six months about open space, the use of open space and the enjoyment of the use of those spaces.’***

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**Cllr D James referred to printed email from Cllr Bisi:**

Clerk acknowledged receipt of the same email received that day and of the response to Cllr Bisi and copied to all Councillors.

**Minute 113.1**

Comments from the resident are not included.

There is no mention in the Minutes that it might be some time before the Mayor would be well enough to return.

Reference to Cllr Frances Taylor and the Chair are interchanged.

Consideration when voting of the best interest of Council and the health of the Mayor.

Chairs instigation of "Casting Vote" and intervention of Cllr Baker

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Cllrs D James and M James both requested that the minutes of 02<sup>nd</sup> December 2024 should include the details of the business referring to the vote in respect of the Waiver of six-month Councillor attendance rule in regard to the absence of The Mayor. That the Chair had attempted to instigate a casting vote when she had counted the votes as 5 to 4 against the waiver had it not been for the intervention of Cllr Baker.

The Chair acknowledged that she had made an error in her count at that meeting and gave further acknowledgment of that error.

It was proposed by Cllr Baker that the Clerk shall listen to the recording of the meeting to make necessary amendments to the minutes. Seconded by Cllr Kirkham and agreed by show of hands

### **Resolution**

**The adopting of the minutes of the extraordinary meeting of the 02<sup>nd</sup> December 2024 shall be deferred to allow the clerk to listen to the recording, make amendments appropriate to representations received and bring back to Council.**

**141.2** To adopt the draft minutes of Ordinary Meeting of 09th December 2024 (Appendix B).

Representation of Cllr Kirkham re minute 127.1 and requirement to correct resolution where it states remaining members (3). This requires to be changed to **(2)**

Representation of Cllrs D James and M Bisi

Cllr Baker was not absent as detailed but had sent apologies by email at 18:05 hrs on the evening of the meeting.

The Clerk informed the meeting that he had not had opportunity to check emails prior to commencement of the meeting due the requirements of preparation of the equipment and facilities to hold the meeting at the venue.

Cllr James suggested that officers shall monitor the admin email account up to commencement of meeting to receive correspondence from Councillors and members of the public.

Chair agreed that officers should try to do that but consideration has to be given setting up the meeting room and equipment prior to commencement which may mean that this is not possible.

**Resolution**

**Minutes of Ordinary Meeting of 09<sup>th</sup> December 2024 are adopted with corrections as identified.**

**142 Finances**

**142.1** To receive Microsoft Excel Reconciliation report of bank accounting for month ending 30/11/24 and month ending 31/12/24. (Appendix A).

**Received and agreed**

**142.2** To receive RBS Financial Software reconciliation reports for month ending 30/11/24 and month ending 31/12/24. (Appendix B).

**Received and agreed**

**142.3** Virements – to approve virement of sums of money between budgets lines as detailed. (Appendix C).

Clerk/RFO referred to the appendices included in the Agenda pack. Members considered the proposed virements and adjustments were made.

Acceptance of adjusted virements was proposed by Cllr Hopkins, seconded by Cllr Kirkham and agreed by members show of hands.

**Resolution**

**Virements between budget lines agreed as detailed in Appendix C of the minutes.**

**143 Interim Audit 2024-2025 IAC Audit & Consultancy Ltd.**

**143.1** To receive Interim Audit Report of Thursday 28 November 2024 from IAC Audit & Consultancy Ltd for the Financial Year 2023/2024 and agree actions necessary.

Council discussed the observations report as detailed in the Interim Internal Audit report and provided details of the responses to each of the observations.

The Clerk informed Council that in respect of section 4(1) that this information had been provided to the Internal Auditor following previous audit. That the error had been acknowledged by the internal auditor who had yet to provide an amended observation report.

**Resolution**

**The Clerk shall investigate Item 4.2 of the report and bring back findings at the Finance Meeting of 20<sup>th</sup> January 2025.**

**The Clerk shall complete the table of responses in the remainder of observation report and present at the Ordinary Meeting of the 10<sup>th</sup> February 2025 for approval.**

**144 Review of Financial Regulations and Standing Orders**

**144.1** To receive and agree actions necessary following review by the Clerk of councils current Financial Regulations and Standing Orders.

Members concluded that the content of the recently published Model Financial Regulations in 2024 and Model Standing Orders in 2023 required to be scrutinised by members and their observations and suggestions discussed at a future meeting of Full Council.

**Resolution.**

**To defer to an Extraordinary meeting of Full Council as soon as practicable.**

**20:21 hrs** Cllr Kirkham (online) and Cllr Hammett-Johnson (online) removed themselves from the meeting room in accordance with their declarations of interest in respect of the following business to be transacted.

**145 Grant Application deferred from Council meeting of 09th December 2024**

**145.1** To receive a Local Support Grant application from Undy & Magor Horticultural Society seeking the grant of £1000.00 (Appendix G).

Members discussed the content of the application first presented to Council on the 09<sup>th</sup> December 2025 and the intended use of funds.

Cllr Baker commented that grants could not be approved for retrospective funding and in consideration of the ongoing operation and intentions of the Society, proposed that Council approve the grant for use on future projects, seconded by the Cllr Hopkins and agreed by show of hands.

**Resolution**

**To grant the application subject to confirmation from the Undy and Magor Horticultural Society that the money shall be for future projects and not retrospective costs.**

**Power to spend: Local Govt Act 1972 s.145**

**20:30 hrs** Cllr Kirkham (online) and Cllr Hammett-Johnson (online) re-joined the meeting room.

**146 Future Energy Llanwern Solar Project - EIA Scoping Notification and Consultation**

**146.1** The Applicant for the Proposed Development intends to make an application for Development Consent under the Planning Act 2008. The Applicant has sought a Scoping Opinion from the Planning Inspectorate, on behalf of the Secretary of State, as to the scope and level of detail of the information to be provided within the Environmental Statement that will accompany its future application.

The Planning Inspectorate has identified Magor with Undy Town Council as a consultation body to inform the Scoping Opinion and is therefore inviting comment no later than statutory requirement of 16th January 2025. (Information corresponded separately 06/01/25)

Members discussed this consultation and how the timing of its delivery on 19<sup>th</sup> December 2024 just prior to Festive Holiday Period, its expansive content and the response date of 16<sup>th</sup> January 2025 afforded little opportunity to fully consider the proposed development which is accepted as a project of National Significance.

Cllr Taylor informed Council that she would prepare a response and requested that if Councillors had specific points or representations that they wished to be included in the Councils response that they send them to the Office bearing in mind that a response is required no later than 16<sup>th</sup> January.

**Resolution**

**Cllr Taylor on behalf of Magor with Undy Town Council shall prepare and submit a response in respect of this consultation using existing information in respect of the Gwent levels and the likely impact of the SSI.**

**147 Future Meetings**

**147.1** 7.00pm Monday 20th January 2025. Finance Meeting

**147.2** 7.00pm Monday 10th February 2025. Ordinary Meeting

**20:49 Meeting concluded**  
**hrs**



**EXCEL RECORD OF INCOME TO 30/11/24**

DATE	REF	Retain	PAYER	DESCRIPTION	CURRENT ACCOUNT 60604844	BPA 1 (General Savings) 23738507	PSDF/CCLA	VAT	ALLOTMENT	PRECEPT	GRANTS	GENERAL RECEIPTS	TOTAL
<b>B/fwd</b>					<b>-65,414.58</b>	<b>137,050.26</b>	<b>455,518.04</b>	<b>10,117.00</b>	<b>324.00</b>	<b>224,067.00</b>	<b>11,168.50</b>	<b>1,491.30</b>	<b>774,321.52</b>
1/11/24	FP 0343			ALLOTMENT					12.00				12.00
4/11/24	FP 0344			ALLOTMENT					12.00				12.00
4/11/24	FP 0345			ALLOTMENT					12.00				12.00
4/11/24	FP 0346			INVESTMENT INCOME			1,911.09						1,911.09
8/11/24	FP 0351			ALLOTMENT					12.00				12.00
11/11/24	FP 0352			ALLOTMENT					24.00				24.00
11/11/24	TRFR 0353			FUNDS TRFR	20,000.00	-20,000.00							0.00
12/11/24	FP 0354			ALLOTMENT					12.00				12.00
13/11/24	FP 0355			ALLOTMENT					12.00				12.00
13/11/24	FP 0356			MUGA- MUTC 0027								17.00	17.00
13/11/24	FP 0357			MUGA- MUTC 0026								11.00	11.00
15/11/24	FP 0358			MUGA- MUTC 0025								7.00	7.00
15/11/24	FP 0359			VAT PAYMENTS RFND				16,343.91					16,343.91
18/11/24	FP 0360			ALLOTMENT					12.00				12.00
18/11/24	FP 0361			ALLOTMENT					12.00				12.00
19/11/24	FP 0364			MUGA- MUTC 0028								11.00	11.00
20/11/24	FP 0365			ALLOTMENT					12.00				12.00
25/11/24	FP 0370			ALLOTMENT					24.00				24.00
26/11/24	FP 0372			ALLOTMENT					12.00				12.00
26/11/24	FP 0373			ALLOTMENT					12.00				12.00
26/11/24	FP 0374			ALLOTMENT					24.00				24.00
26/11/24	FP 0375			MUGA- MUTC 0029								3.50	3.50
27/11/24	FP 0394			ALLOTMENT					12.00				12.00
28/11/24	FP 0395			ALLOTMENT					12.00				12.00
28/11/24	FP 0396			ALLOTMENT					12.00				12.00
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													0.00
					<b>-45,414.58</b>	<b>117,050.26</b>	<b>457,429.13</b>	<b>26,460.91</b>	<b>564.00</b>	<b>224,067.00</b>	<b>11,168.50</b>	<b>1,540.80</b>	<b>792,866.02</b>



**EXCEL RECORD OF EXPENDITURE TO 31/12/24**

DATE	TRANS NO	Minute No or Cost code	PAYEE	DESCRIPTION	Recon	SALARIES	ESTABLISHMENT	S.137	BANK CHARGES	VAT	TOTAL
<b>B/fwd</b>						<b>57,801.09</b>	<b>125,049.06</b>	<b>0.00</b>	<b>71.90</b>	<b>17,161.22</b>	<b>200,083.27</b>
4.12.24	DD 0397	4475		CONFIDENTIAL WASTE COLLECTION			74.35			14.87	89.22
5.12.24	DD 0398	4190-110		CONFERENCE CALLING			12.99			2.60	15.59
5.12.24	DD 0399	4100		BANK CHARGES					12.10		12.10
5.12.24	DCD 0400	4700-190		XMAS TREE LIGHTS			15.00			2.99	17.99
9.12.24	DD 0401	4145		COUNCIL OFFICE RATES			411.00				411.00
10.12.24	DCD 0402	4700-190		PURCHASE BATTERIES (Xmas Tree			10.00				10.00
31.12.25	DD 0402A	4200-115		ELECTRIC - SALISBURY HSE			105.44			5.27	110.71
16.12.24	DD 0405	4240-170		PORTACABIN RATES - PCM			62.00				62.00
17.12.24	DD 0406	4170		MOBILE CONTRACT			50.78			10.16	60.94
20.12.24	DD 0407	4155		PRINTING COSTS			33.99			6.80	40.79
20.12.24	DD 0408	4170		BROADBAND TELEPHONY			144.15			28.83	172.98
17.12.24	BACS 0409	4205-115		OFFICE CLEANING			60.00				60.00
19.12.24	BACS 0410	4440-150		SLA GENERAL			5,111.11			1,022.22	6,133.33
19.12.24	BACS 0411	4550-160		SLA ROSPA INSPECTIONS			168.63			33.73	202.36
19.12.24	BACS 0412	4550-170		SLA MUGA INSPECTIONS			22.01			4.40	26.41
17.12.24	BACS 0413	4460-150		DOG WASTE			1,188.00			237.60	1,425.60
17.12.24	BACS 0414	4190		SOFTWARE AND SECURITY			156.70			31.34	188.04
17.12.24	BACS 0415	4210		YOUTH CLUB HALL HIRE			220.00				220.00
17.12.24	BACS 0416	4115-110		INTERIM AUDIT 28/11/24			395.00			79.00	474.00
19.12.24	BACS 0417	4090-110		IRPW ALLOWANCES			52.00				52.00
19.12.24	BACS 0418	4090-110		IRPW ALLOWANCES			52.00				52.00
19.12.24	BACS 0419	4090-110		IRPW ALLOWANCES			52.00				52.00
19.12.24	BACS 0420	4090-110		IRPW ALLOWANCES			52.00				52.00
19.12.24	BACS 0421	4090-110		IRPW ALLOWANCES			52.00				52.00
17.12.24	BACS 0422	4700-190		CHRISTMAS TREE			55.00				55.00
19.11.24	BACS 0423	4145		RENT 25/12/24 TO 24/03/25			1,900.00			380.00	2,280.00
19.11.24	BACS 0424	4210-110		YOUTH SERVICES 2024-25			11,738.47				11,738.47
19.12.24	BACS 0425	4700-190		COLUMN LIGHTS O/S COOP			460.00			92.00	552.00
19.12.24	BACS 0426	4080-110		TRAINING-3 MEMBERS ATTENDED			195.00			39.00	234.00
17.12.24	BACS 0427	4205-115		WINDOW CLEANER (NOV)			7.00				7.00
27.12.25	BACS 0428	4110-110		ADDITIONAL WORK RE 2018/2019			21,570.00				21,570.00
20.12.24	BACS 0429	4210		LS GRANT (MIN 28.1 OF 100624)			12,500.00				12,500.00
20.12.24	BACS 0430	4115-110		SALARY ADMIN			20.00				20.00
20.12.24	BACS 0431	4000-110		STAFF X 4		4,512.36					4,512.36
20.12.24	BACS 0432	4030-110		STAT DEDUCTIONS		1,194.88					1,194.88
20.12.24	BACS 0433	4040-110		PENSION CONTRIBUTIONS		1,335.80					1,335.80
20.12.24	BACS 0434	min 241		UNDY ALLOTMENT IMPROVEMTS			1,910.00			382.00	2,292.00
20.12.24	BACS 0435	4205-115		WINDOW CLEANER (DEC)			7.00				7.00
20.12.24	DCD 0436	4150		STAMP PAD INK			4.32			0.87	5.19
											0.00
											0.00
											0.00
						<b>64,844.13</b>	<b>183,917.00</b>	<b>0.00</b>	<b>84.00</b>	<b>19,534.90</b>	<b>268,380.03</b>



**APPENDIX C**

**LIST OF AGREED VIREMENTS BETWEEN BUDGET HEADINGS**

	<b>FROM</b>			<b>TO</b>	
<b>AMOUNT</b>	<b>NOMINAL-COST CENTRE</b>	<b>BUDGET HEADING</b>	<b>MITIGATION</b>	<b>NOMINAL-COST CENTRE</b>	<b>BUDGET HEADING</b>
£5350	4000 - 110	SALARIES	UNDERSPENT	4040-110	PENSIONS
£50	4050 - 110	STAFF MILEAGE	UNDERSPENT	4070 - 170	STAFF EXPENSES
£500	4140 - 110	INSURANCE	UNDERSPENT	4130-110	SUBSCRIPTIONS
£250	4150 - 110	STATIONARY&OFFICE	UNDERSPENT	4155-110	PHOTOCOPIER
£1350	4110 - 110	AUDIT FEES	UNDERSPENT	4170-110	TELEPHONE & BROADBAND
£500	4225 - 110	HYBRID MEETINGS	UNUSED	4190-110	IT
£200	4220 - 110	HALL HIRE	UNDERSPENT		
£400	4140 - 110	INSURANCE	UNDERSPENT		
£650	4200 - 170	MUGA UTILITIES	UNDERSPENT	4145-110	OFFICE ACCOMODATION
£500	4300 - 150	H&S INSPECTIONS	UNUSED	4550-160	PLAYPARK INSPECTIONS
£36	4300 - 170	MUGA MAINTENANCE	UNDERSPENT	4240-170	MUGA RATES

**APPENDIX D**

**IAC AUDIT & CONSULTANCY OBSERVATIONS OF INTERIM AUDIT OF 28/11/24**

<b>No.</b>	<b>Audit Test</b>	<b>Response</b>	<b>Observation</b>	<b>Recommendation</b>	<b>Priority</b>
1	Is Clerk CILCA qualified?	No	<i>The Clerk is not CilCA qualified but is pursuing the qualification.</i>	Council to note.	Medium
2	Have tenders been obtained as set out in Financial Regulations?	Yes	<i>It is understood that the Council is planning the procurement of play equipment, the value of which will exceed the £25,000 (£30,000 including VAT) tender limit as set out in the Councils Standing Orders and Financial Regulations.</i>  <i>(It is very common for local councils to purchase play equipment on a shortlist / direct procurement basis).</i>	Should the Council decide to procure the play equipment without the use of formal Public Tenders the Council must formally Minute a decision to do this and to waive its Financial Regulations and Standing Orders in respect of this decision.  The Council should also record in the Minutes of the relevant meeting, the reasons for procurement outside of the normal tendering process.	High
3					
<b>No.</b>	<b>Audit Test</b>	<b>Response</b>	<b>Observation</b>	<b>Recommendation</b>	<b>Priority</b>
1	The Council, as a body, has undertaken a formal review of risk (this cannot be delegated to sub-committee) - Interim Audit	No	<i>As at the date of the Interim Audit the Council had not formally Minuted a review of Risk</i>	The review of Risk is a key requirement of both the Annual Governance Statement and the Annual Internal Audit Report. The Council MUST ensure that it Minutes a formal review of Risk prior to the end of the financial year.	Advisory
2	Minutes reviewed and no 'unusual activity' identified (interim - give date of last Minutes reviewed)	Yes	<i>It was noted that the Council has a practice of approving Minutes of the annual meeting of the Council at the next annual meeting (i.e. it waits a full year to approve the Minutes). It is unclear why this is done, it appears to be a longstanding practice.</i>	Meetings of the Annual Meeting of the Council should be approved at the next ordinary meeting of the Council.	Medium

3	The Council, meeting as a whole, has reviewed the effectiveness of its internal control system as required by Regulation 6 of the Accounts and Audit Regulations 2015	No	<i>As at the date of the interim audit the Council had not reviewed the effectiveness of its internal control system as required by Regulation 5 of the Accounts and Audit Regulations (Wales) 2014.</i>	Council to note the requirement for it to regularly review its internal control system and ensure that this is done prior to the end of the financial year.	High
4					
<b>No.</b>	<b>Audit Test</b>	<b>Response</b>	<b>Observation</b>	<b>Recommendation</b>	<b>Priority</b>
1	Council has returned to IAC completed Internal Audit Observations spreadsheets from prior audit(s)	No	<i>The Council has not provided its response to the Internal Audit Observations from the previous audit and returned it to IAC.</i>	Council to provide its comments on the previous Internal Audit Observations.	Medium
2	Does the budget recorded in the Councils accounting system agree to the budget set by Council?	No	<i>The budget recorded in the Councils accounting system does not agree to the budget set by Council</i>	Council to review the budget recorded in the Councils accounting system to ensure that it agrees to the budget approved.	High
5					
<b>No.</b>	<b>Audit Test</b>	<b>Response</b>	<b>Observation</b>	<b>Recommendation</b>	<b>Priority</b>
1	Has the Investment Strategy been published on the Councils website?	No	<i>The Council has not published its Investment Strategy on the Councils website as required by the Statutory Guidance on Local Council Investments.</i>	Council to ensure that its Investment Strategy is published on its website in accordance with statutory guidance.	Medium

2	Has the Investment Strategy been subject to annual review?	No	<i>The Investment Strategy has not been subject to annual review. (Minutes of Council meeting of 16th May 2024 record agreement to defer publication).</i>	Council to ensure that its Investment Strategy is subject to annual review (this could be carried out as part of the budget process)	High
<b>10</b>					
<b>No.</b>	<b>Audit Test</b>	<b>Response</b>	<b>Observation</b>	<b>Recommendation</b>	<b>Priority</b>
1	Prior year accruals have been correctly reversed in the current year. (interim)	Yes	<i>It was noted that an accrual for £21,570 due to audit Wales on nominal code 510 remains outstanding as at the date of the interim audit. It is understood that this is pending clarifications requested on the calculation of the amount due.</i>	Council to note that the accrual balance remains on nominal code 510 (this should offset the payment when it is made).	Medium