

Okehampton Town Council

2nd June 2025

Meeting Report

Date:	27 th May 2025
Name:	Emma James

10.2 Community Governance Boundary Review – To note a further joint meeting is taking place on 18th June and to consider correspondence received.

Draft Comms Plan

Indicative timescales	Actions	Further detail
<u>Summer 2025</u> High level information	Key information to tell residents: <ul style="list-style-type: none"> The Town and parish boundaries will change (show on plans) This will change on 1 April 2027 Precepts will change (the amount of Council Tax residents have to pay will change) Some homes will be in a different parish 	<ul style="list-style-type: none"> Target Okehampton residents Engagement through websites, social media, noticeboards Local members FAQs
<u>Autumn 2025</u> What happens next	<ul style="list-style-type: none"> Reminder that changes to boundaries and precepts Council Tax base calculated for 2026/27 Precept setting for parishes end of January 2026 	OTC needs to decide whether it wishes to step change its precepts from 2026
<u>March 2026</u> More details about what will happen next year	<ul style="list-style-type: none"> Flyer to Oke residents only Information on: <ul style="list-style-type: none"> Boundary changes Affected areas Map FAQs Likely precept changes if known at this point Website links 	<ul style="list-style-type: none"> Cost implication to target flyers for Okehampton residents (post office or Ctax bill) Local engagement from councillors
Summer 2026	<ul style="list-style-type: none"> Parish social media messaging – shared by WDBC Posters in key places / noticeboards – amount tbc – cost dependent Local engagement sessions with local residents to answer queries 	
Autumn 2026	<ul style="list-style-type: none"> Council tax base for 2027 precepts Comms on what will happen in spring 2027 	
March 2027	<ul style="list-style-type: none"> Community Governance Order comes into effect 1 April 2027 – 	<ul style="list-style-type: none"> Social media Website

	<p>What does this means for residents?</p> <ul style="list-style-type: none"> • Details of new precept (Council tax increase / decreases for Band D) • Elections – different areas for voting but poll stations should remain the same. 	<ul style="list-style-type: none"> • Local engagement from town and parish members

10.5 Pulse Smart Hubs – To consider correspondence from the planning pre application and resolve a response

Correspondence received is as follows:

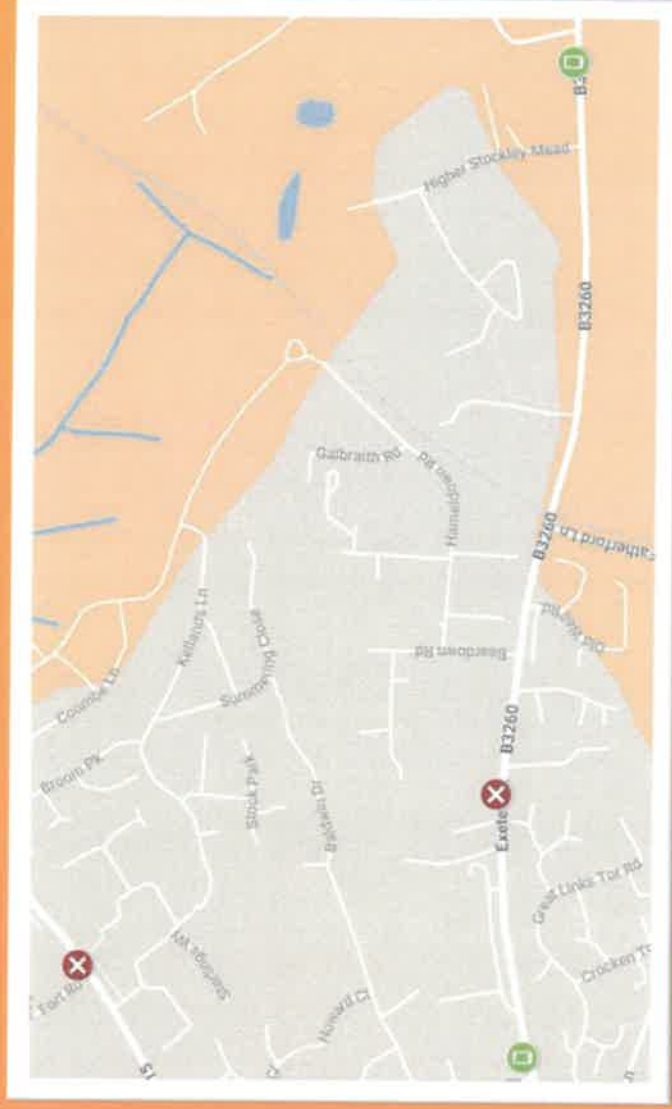
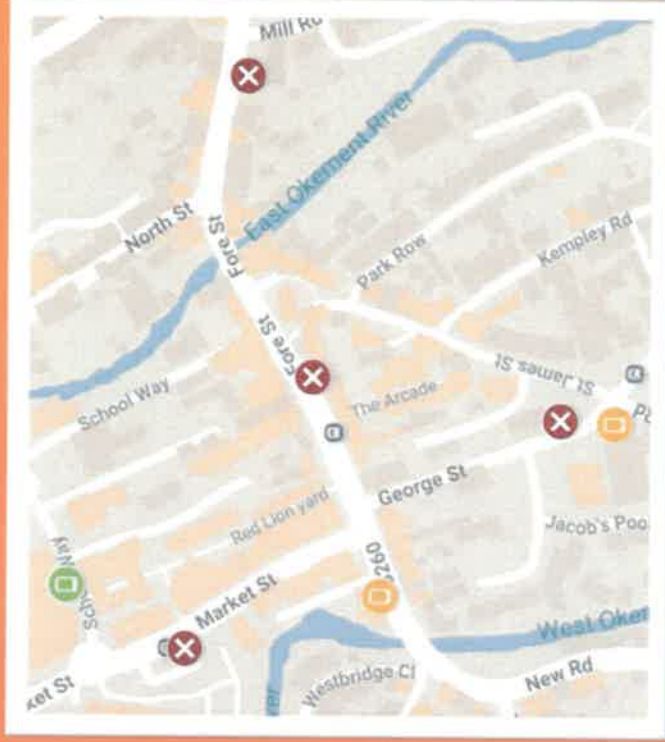
Following the feedback from the pre-app and a helpful meeting with Hayley Easter earlier today, I've updated the site mapping to reflect our current thinking:

- **Green** – Sites we believe are viable to proceed with
- **Orange** – Sites that may be challenging due to conservation area and listed building considerations, but still hold potential
- **Red** – Sites we don't believe can proceed

We'd really appreciate your thoughts on the **orange** sites in particular. It would be helpful to know whether you'd like us to explore both, or focus on just one. Based on our discussions so far, we believe there's a good case for either (or both), particularly when supported by the broader heritage statements.

Once we hear back from you, we'd look to move forward with the planning application should you be happy for us to do so.

Overview



Each plot can be viewed online here:

[CLICK HERE:](#)

[Okehampton Mapping](#)

-pulse

10.6 Council Action Plan – To note the summary of projects/initiatives submitted by Councillors and consider actions arising including the possibility of review by committees as part of the annual budgeting workshops

Projects/Initiatives submitted:

- Provide adventure golf
- Support volunteer groups; ie litter picking and cleaning the river, refurbishing benches
- Support the BID to encourage tourism and prosperity
- Support skate/bike users
- Annual May Fair
- Access to photo ID for residents in relation to voting

10.8 Allotments – Consideration of correspondence received from Okehampton United Charities requesting that the Council assumes responsibility for the day-to-day management of three allotment sites in Okehampton (Fatherford Road, Castle Road and North Street), and a recommendation from the Parks Committee that a working group consider the implications.

Dear Emma,

Thank you for meeting with me yesterday to open informal discussions on the possibility of the Town Council assuming the day-to-day management of the allotments from the Charity.

Please find attached a copy of the present actions undertaken by the charity in the day-to-day management of the three allotment sites (Fatherford Road, Castle Road and North Street). I have also attached a copy of the current allotment agreement for your information. You have copies of previous letters relating to the annual costs of running the allotments over the past five years.

The Trustees of Okehampton United Charities have agreed that managing the three allotment sites is not a current priority and would prefer to allow their staff to focus on its annual grant giving and maintaining other amenity land like Ball Hill and Tramlines and the Almshouses.

Trustees thank OTC for the financial contribution towards managing the allotments and would politely ask councillors to consider taking on the day-to-day management of the three sites from 29th September 2026. Trustees need to serve a year's notice to tenants of any changes to their agreements, this would need to be done on or before the 29th September 2025.

During our informal discussion yesterday, I observed that the current tenants and individuals on the waiting list are residents of Okehampton and Hamlets. Trustees would like to confirm that these current tenants and those on the waiting list will be allowed to remain until they naturally vacate the site or are removed from the waiting list.

Trustees would like to initiate a discussion with the town council regarding the above proposal and are available to attend a meeting in person at the earliest convenience to begin the discussion.

Kind Regards

Annual Internal Audit Report 2024/25

Okehampton Town Council

www.okehampton.gov.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Yes		
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.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
I. Periodic bank account reconciliations were properly carried out during the year.	Yes		
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.	Yes		
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. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			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.			N/A
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 <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	Yes		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	Yes		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

21/04/2024 08/10/2024 05/03/2025

Name of person who carried out the internal audit

Kevin Rose ACMA- IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit



Date

27/04/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



Emma James
Town Clerk
Okehampton Town Council
Town Hall
Fore Street
Okehampton
Devon
EX20 1AA

21st April 2025

Dear Emma,

Year End Internal Audit

An audit was carried out by Kevin Rose on Sunday 27 April 2025. This was the Year End audit following on from the interim audits carried out on 8 October 2024 and 5 March 2025.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 208 items. A total of 52 items were tested during this audit in addition to the 156 items tested and checked during the interim audit process. All items on the checklists were tested during the year.

The following 'Internal Control Objectives' of the Annual Internal Audit Report (part of the AGAR) were checked and confirmed as being Not Applicable to your Council for this financial year.

-Exemption from External Audit (Box K)

-the Transparency Code (for Smaller Authorities) (Box L)

(Please refer to the explanation of my 'Not Covered' responses on Page 3)

Areas subject to audit were;

- the Payment system (Box B)
- Payroll(Box G)
- Assets and investments (Box H)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)

Summary of tests undertaken this audit

Positive response	21
Negative response	-
Not Applicable to your Council	31
Total tests carried out	<u>52</u>

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Of the 21 applicable items tested a Positive response was obtained in respect of 21 tests. I am pleased to confirm that there were no negative responses.

Summary of tests undertaken for the financial year (including interim audit work)

Positive response	164
Negative response	2
Not Applicable to your Council	42
Total tests carried out	<u>208</u>
Tests not carried out	Nil

I am pleased to advise that no 'Non-Compliances' were identified that will give rise to a negative response on the statutory Annual Internal Audit Report.

Based on my Internal Audit testing I am satisfied that the Council's Internal Controls were effective for the 2024/25 financial year.

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Rose'.

Kevin Rose ACMA
Director

Internal Audit 'Not Covered' Responses

Internal Control Objective	Reason for Not Covered Response
<p>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")</p>	<p>The reason for the "Not Covered" response for Objective K is that it is not applicable to your Council as the Council did not certify itself exempt from a limited assurance review for the relevant financial year.</p>
<p>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.</p>	<p>At present no specific guidance has been provided to Internal Auditors as to what the 'relevant legislation' is in respect of Control Objective L. We have tested against the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) and 2015/494 The Smaller Authorities (Transparency Requirements), neither of which apply to your Council. The publication requirements of Statutory Instrument (2015/234) The Accounts and Audit Regulations are covered in our responses to Internal Control Objectives M and N. The Council should note that we have not considered any additional publication requirements that may apply, for example those set out in the ICO Model Publication Scheme for Parish Councils.</p>

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Okehampton Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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 authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.okehampton.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

Okehampton Town Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	955,478	1,017,952	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	421,893	444,996	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	240,965	258,262	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	210,382	222,615	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	390,002	642,955	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,017,952	855,640	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	1,026,716	876,954	<i>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.</i>
9. Total fixed assets plus long term investments and assets	8,899,779	8,886,289	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)	✓			<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED