Okehampton Town Council
24th November 2025
Meeting Report

Date:	17th November 2025
Name:	Emma James

10.2 Community Governance Boundary Change – To consider any information received from WDBC, the initial draft of Q&A information and the next stages of public engagement in relation to the upcoming changes

DRAFT FAQs

What is the boundary change?
The boundary between Okehampton Town and Hamlets Parish Councils is changing; it will increase the size of the town council incorporating the housing developments and industrial areas and reduce that of the parish council.

What was the process for agreeing the change?
In 2022 Okehampton Town Council raised a petition for a change to the boundary in accordance with legislation. The petition was signed by more than 7.5% of the town electorate and was presented to West Devon Borough Council later in the year. Following a Community Governance Review, WDBC concluded that the boundary should change as set out in the petition. Details of the consultation and process can be found here

Why is the boundary changing?
Okehampton Town Council felt that the new developments should be incorporated into the town being the urban area, instead of the rural hamlets. Further information can be found within the petition.

Why wasn't I consulted?
All Okehampton Town residents were invited to respond to the petition raised by Okehampton Town Council.

Subsequent consultations on the proposals were undertaken by WDBC. For each stage the information was posted to each household within the town and parish boundaries.

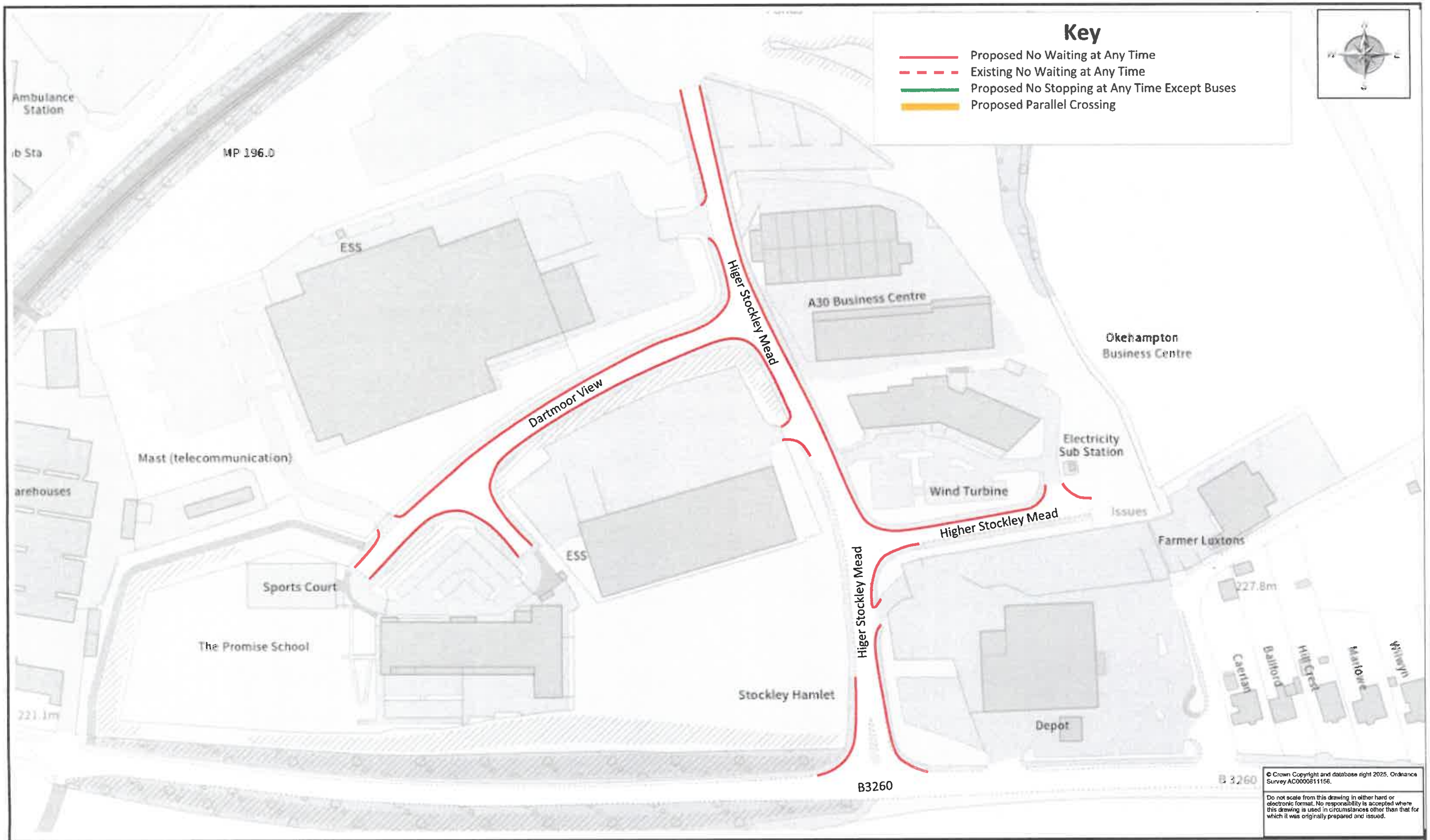
When is the boundary changing?
The boundary change will take place in May 2027.

How will this affect my council tax?
The part of your Council Tax that is paid to either Okehampton Town or Parish Council is called the 'precept'. This is the only part that will be affected by this change.

The change will take place in 2027 and will be notified within the Council Tax bills for 2027/28. Further information about the financial impact has yet to be ascertained.

11. <u>Infrastructure</u>

11.1 Railway Station Parking Restrictions – To consider correspondence from Cllr Grainger, DCC, requesting feedback in relation to proposed parking restrictions in the area of the new station



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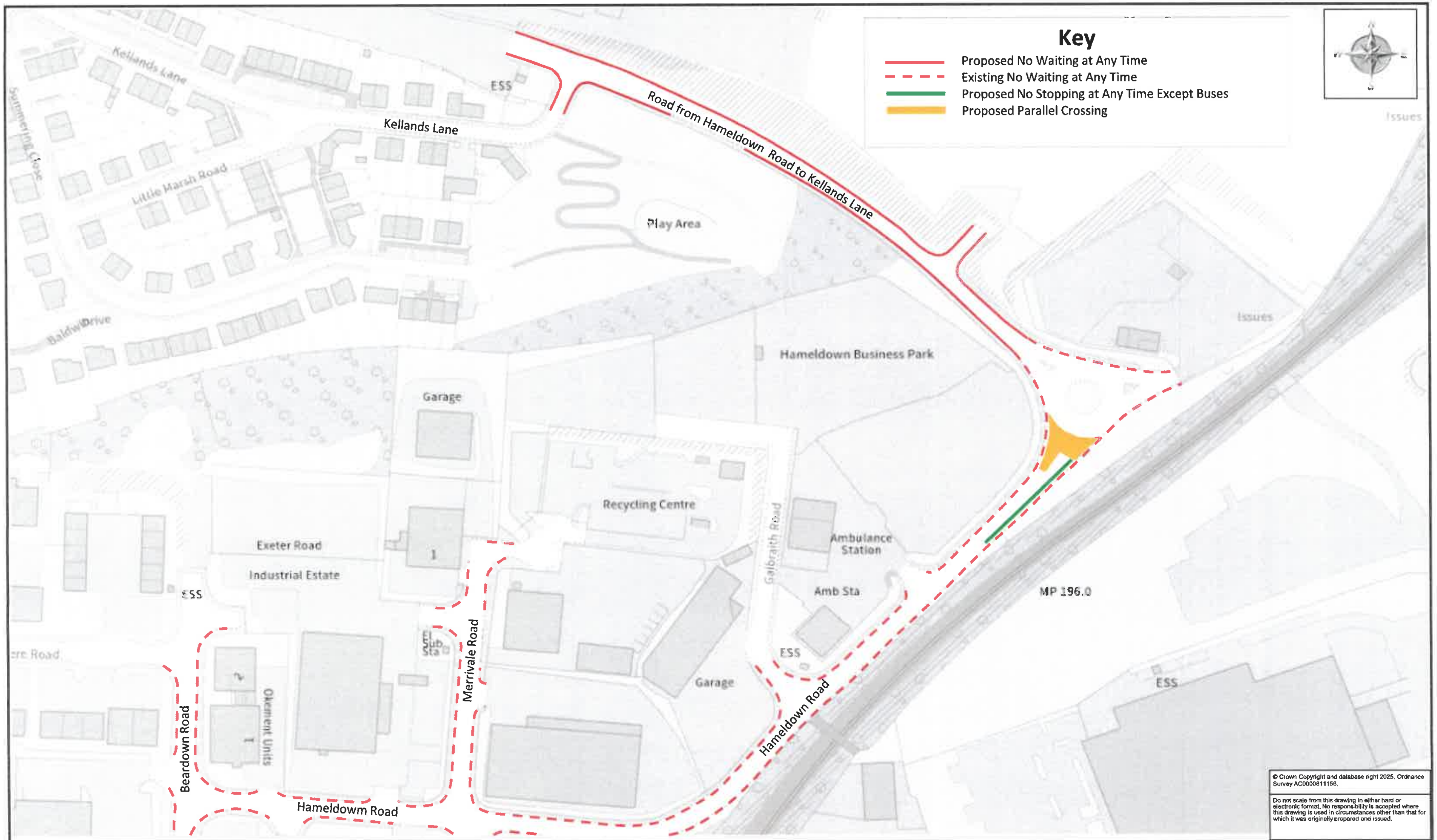
Devon County Council

Meg Booth - Director of Climate Change, Environment and Transport
Traffic Orders, Policy and Programme Team
Devon County Council
PO Box 968
Exeter
EX1 9DQ
Telephone 0345 155 1004

SCHEME	Various Roads, Okehampton
DRAWING	Proposed Waiting Restrictions
drawn by	TA
scale	NTS
date	28-Oct-2025
O.S Ref	260870, 95332
drawing number	ENV6274/1 (A)



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Devon County Council

Meg Booth - Director of Climate Change, Environment and Transport

Traffic Orders, Policy and Programme Team
Devon County Council
PO Box 968
Exeter
EX1 9DQ
Telephone 0345 155 1004

SCHEME: Various Roads, Okehampton

DRAWING: Proposed Waiting Restrictions & Proposed Parallel Crossing

drawn by	scale
TA	NTS
date	O.S.Ref
28-Oct-2025	260600, 95578

drawing number: ENV6274/2 (A)

13. Finance and Governance

13.2 Interim Internal Audit Report – To note the report and any actions required

Report from the Finance Officer to be read alongside the Internal Audit Report and observation, full report attached:

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

Audit Test	Response	Observation	Recommendation
Does the budget recorded in the Councils accounting system agree to the budget set by Council?	No	*The was some difficulty in reconciling the budget in the Councils accounting system with the budget approved by Council. It is understood that the budget is entered by the Councils software supplier at the time of the year end close down.* *On further review by Council officers it appears that the budget recorded in Omega does not include planned transfers to and from reserves.*	When the budget is entered into the accounting system the Council should ensure that the values entered are subject to review and approval by Council officers. The Council to consider how planned transfers to and from reserves should be recorded in the accounting system, for example whether budgets should be entered for these amounts.

When our auditor came last time he picked up what looked like a projected underspend at the end of 2025/26 on the Rialtas system of £46318. As a balanced budget had been set by the council this could not have happened and he asked for an explanation. I looked in detail at the figures and sought advice from Rialtas. I established that BID Levy's amounting to £752 and a payment of £1000 to the Trustees of St James Chapel had not been included when the budget was put into Rialtas at the beginning of the year as they didn't have ledger codes. Also Earmarked reserves of £55000 had been treated as an end of year adjustment in 2024/25 rather than an adjustment at the beginning of 25/26. The Council had also requested figures amounting to £10434 to be rolled forward to certain expenditure codes which left an anticipated underspend of £46318.

What Rialtas did with the Earmarked reserves does not affect the budget and the figures are just the same. Effectively what it did was move the money to the earmarked reserves from the underspent general reserve at the end of March 2025. If they hadn't done this and reflected it in the 2025/26 initial budget figures there would not have been an anticipated underspend in 25/26 but a bigger underspend carry forward figure from 24/25. The amounts are exactly the same whichever way you do it. The way it was done this year is exactly the same as all the earlier years that are held on Rialtas.

Budgeted additions to Earmarked Reserves will be dealt within the appropriate financial year from 1st April 2026.

The Council to consider viring the appropriate amounts for the BID Levies and St James Chapel from General Reserves to the relevant budget code to prevent these becoming overspent by year end.

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

27th October 2025

Interim Internal Audit Report

An audit was carried out by Kevin Rose on Tuesday 7 October 2025. This was the interim internal audit, part of the annual internal audit coverage of the Council. Prior to the audit a 'Pre-Audit' was carried out remotely which tested items which are required to be published on the Council's website.

The audit was undertaken using the standard IAC Audit Checklist, that we use for all Local Councils, which has 205 items. A total of 123 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. A balance of 82 items remain to be tested.

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)

Areas subject to audit were;

-the Accounting system and records (Box A)
-the Payment system (Box B)
-Risk and insurance (Box C)
-Budget and precept setting and monitoring (Box D)
-Income billing, collection and VAT (Box E)
-Petty cash (Box F)
-Bank reconciliations (Box I)
-Trust Funds (Box O)

Of the 114 applicable items tested a Positive response was obtained in respect of 113 tests. There was only 1 Negative response identified and 1 Observation was made, details of which are set out in the attached Interim Internal Audit Observations.

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Summary of tests undertaken during this audit

Positive response	113
Negative response	1
Not Applicable to your Council	9
Total tests carried out	**123**

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

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

Yours sincerely,

K. Rose

Kevin Rose ACMA
Director

Interim audit summary Okehampton Town Council

(shaded Internal Control Objectives are not applicable to your Council)

IAC ✓

Audit 1 Date **7 October 2025**

Internal Control Objective		N/A	Tested	Positive	Negative	Observations	Non Compliance
Box A	*Appropriate accounting records have been properly kept throughout the financial year.*	-	6	6	-	-	
Box B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.*	1	40	39	-	-	
Box C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*	2	7	5	-	-	
Box D	*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*	2	16	13	1	1	
Box E	*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*	2	18	16	-	-	
Box F	*Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.*	-	9	9	-	-	
Box 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.*	-	-	-	-	-	
Box H	*Asset and investments registers were complete and accurate and properly maintained.*	-	-	-	-	-	
Box I	*Periodic bank account reconciliations were properly carried out during the year.*	-	7	7	-	-	
Box 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.*	-	1	1	-	-	
Box K	*If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered"*	-	-	-	-	-	
Box 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.*	-	-	-	-	-	
Box M	*The authority, during the previous year (2024/25) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	-	5	5	-	-	
Box N	*The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).*	-	7	7	-	-	
Box O	*(For local councils only)* *Trust funds (including charitable) – The council met its responsibilities as a trustee*	2	7	5	-	-	
	Totals	**9**	**123**	**113**	**1**	**1**	**-**

Okehampton Town Council
Financial Year 2025-26

IAC Audit and Consultancy Ltd

Audit date: 7 October 2025

Visit 1 Internal Audit Observations

Date considered by Council ________________

Minute Reference ________________

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

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Does the budget recorded in the Councils accounting system agree to the budget set by Council?	No	*The was some difficulty in reconciling the budget in the Councils accounting system with the budget approved by Council. It is understood that the budget is entered by the Councils software supplier at the time of the year end close down.* *On further review by Council officers it appears that the budget recorded in Omega does not include planned transfers to and from reserves.*	When the budget is entered into the accounting system the Council should ensure that the values entered are subject to review and approval by Council officers. The Council to consider how planned transfers to and from reserves should be recorded in the accounting system, for example whether budgets should be entered for these amounts.	Medium	