

MOLD TOWN COUNCIL

Minutes of the Meeting of Mold Town Council held virtually on-line over video conferencing 6pm Wednesday 24th June 2020.

PRESENT:

Councillors: Teresa Carberry (Mayor), Sarah Taylor (Deputy Mayor), Chris Bithell, Trevor Arnold, Andrea Mearns, Bryan Grew, Haydn Bateman, Brian Lloyd, Haydn Jones, Robin Guest, Anthony Parry and Geoff Collett,

Officers: Ian Jones, Town Clerk and Finance Officer, Jane Evans, Events and Community Engagement Officer, Jo Douglass, Business and Regeneration Officer and Jo Lane, Bailey Hill Project Officer.

Also Present: one member of the press and one member of the public.

14. APOLOGIES: Councillor Karen Hodgkinson and Gareth Williams

ABSENT: Councillor Geoff Matthias and Tim Maunders

15. DECLARATIONS OF INTEREST

There were no declarations of interest.

16. MAYORS ANNOUNCEMENTS

The Mayor updated members of her Mayoral activities and projects going forward which would include a virtual meeting with Ward residents, the Mayor informed Members that invites for Ward Members to join the meetings would be sent in due course.

Councillor Bithell requested that an additional item is added to future Town Council Annual Meeting agenda so that the outgoing Mayor is officially recognised and thanked for their efforts.

17. MINUTES

RESOLVED: That:

- a) The Minutes of the Council meeting held on 6th May 2020 and the Minutes of the Annual meeting held on 26th May 2020 be received and formally approved.
- b) The Minutes of the meeting of the Planning Committee held on 1st June 2020 be received and noted.
- c) The Minutes of the meeting of the Community, Development and Regeneration Committee held on 16th June 2020 be received and noted.

18. JOINT REPORT OF THE BUSINESS & REGENERATION OFFICER AND EVENTS & COMMUNITY ENGAGEMENT OFFICER

Members considered the previously circulated report from the Business & Regeneration Officer and Events & Community Engagement.

The Business & Regeneration Officer provided Members with an update following the CCTV camera trial in the recreational park and confirmed that three quotes were being obtained. Councillor Collett requested that when all the quotes were received this matter be placed on the Council agenda for supplier approval.

RESOLVED: That:

- (i) The report be received and noted and
- (ii) Quotes for purchasing CCTV camera placed on future Council agenda.

19. FINANCIAL REGULATIONS AMENDMENT 2020/21

The Interim Audit in March 2020 identified that 'the Financial Regulations (2019) referred to a Purchase Order (PO) system. However, no PO system was currently or previously in place.

It was therefore recommended that this paragraph (number 10) be amended to closely reflect the Town Council's Financial policies and practices. Members considered an amendment to the Financial Regulations (FR10).

RESOLVED: That the amendment to Financial Regulations be approved as follows:-

10. ORDERS FOR WORK, GOODS AND SERVICES

10.1. An official order by email or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of emails and letters requesting orders shall be retained.

Delete 10.2 Order Books etc.

20. CONSIDERATION OF FUNDING SUPPORT GRANTS TO PEOPLE AND ORGANISATIONS IN MOLD

RESOLVED: To defer any requests until the July meeting due to lack of applications.

21. CLWYD PENSION FUND'S LOCAL PENSION BOARD AND PENSION FUND COMMITTEE APPOINTMENT OF REPRESENTATIVES

Members considered the previously circulated report on Local Pension Board and Pension Fund Committee Appointment of Representatives. The Town Clerk asked if any Members would be interested for nomination onto the Clwyd Pension Board or Pension Committee as a representative from Mold. Councillor Grew confirmed that he may be interested subject to looking at the detail in each case.

RESOLVED: That the Town Clerk liaise with Councillor Grew regarding his expression of interest

22. NOTICE OF MOTION

22.1 To consider the Notice of Motion submitted by the Deputy Mayor Councillor Sarah Taylor:-

"In light of the Covid19 crisis in which we have been operating, that the Council consider the scheduling of a full meeting of the Town Council in August, if it is deemed necessary by the Mayor and Deputy Mayor."

22.2 To consider the Notice of Motion submitted by the Mayor Councillor Teresa Carberry:- "MTC pay tribute to our young people (or older!) who have shone a light in the darkness, through their artwork and creative expression, by having a painted stones art installation, set in concrete, built in the cemetery (or other suitable site), bearing a commemorative plaque to mark this unprecedented time in our lives.

Members supported the idea of the Covid Snake / painted stones commemorative art installation but did not support the cemetery as suitable location. Members offered alternative location suggestions including Bailey Hill, Ornamental Gardens, Bus Station and Recreational area. The Events and Community Engagement Officer was asked to take forward with Flintshire County Council regarding suitable locations in Mold and also engage with the community regarding the stones.

RESOLVED:

- (i) To hold a meeting of full Council in August if it is deemed necessary by the Mayor and Deputy Mayor.
- (ii) To support the request for a Covid Snake / painted stones commemorative art installation in suitable location.

23. NOTIFICATION OF PLANNING DECISIONS

Members considered the previously circulated information regarding Planning decisions.

RESOLVED: To note the report.

24. MEETINGS ATTENDED

Members considered the previously circulated report from Councillor Mearns.

Local Places for Woodlands and Community Spaces grants – Councillor Mearns informed Members that she had spoken with Sarah Slater, FCC Biodiversity Officer, regarding the National Lottery Heritage Fund and Welsh Government's new grant programmes, suggesting Mold applies for the grant which could be used for additional tree planting

Due to Covid-19 Sarah and her team were behind with planting for sites already approved across Flintshire, Councillor Mearns suggested that Mold Town Council

take the lead on the grant application, Councillor Mearns proposed herself to work on the grant application with the Town Clerk and the Mayor also confirmed she would be happy to assist. Members supported the proposal.

Small scale circular economy grant - The Welsh Government had two circular economy grants - one is for businesses and the other for organisations. Town Councils and local authorities were eligible for the organisation grant, the deadline for applications was 27 July. Llangollen Town Council were leading on a Shared Library of tools project and the theme that Mold Town Council plastic reduction projects would fit into was: 'Enable communities to take collective action'. Members supported Councillor Mearns moving forward with the grant applications.

RESOLVED: That the report be noted and the grant applications be supported.

25. ACCOUNTS AND PAYMENTS

The Council considered the schedules previously circulated.

Month 12 Community Bank account £ 51,085.85

Month 2 Community Bank account £ 34,071.78 and Events Bank account £10,805.00

RESOLVED: that the schedules of payments be approved.

26. EXCLUSION OF PUBLIC AND PRESS

RESOLVED: That the Members of the press and public be excluded from the remainder of the business due to its confidential nature.

27. BAILEY HILL HERITAGE LOTTERY FUND

Members considered the previously circulated report from Councillor Mearns and the Bailey Hill finances project cost summary prepared by Sophie Fish FCC (Aura) June 2020. Members asked a number of questions about the delays caused by the Covid 19 pandemic changing financial situation and asked for confirmation that no further funding was being requested from Mold Town Council. This was the current situation with alternative methods of funding being explored.

RESOLVED: That the Town Clerk and Finance Officer to send a supplementary note out to Members explaining the detail of the information already provided.

The Meeting closed at 7.10pm

SUMMARY OF DECLARATIONS MADE BY MEMBERS IN ACCORDANCE WITH MOLD TOWN COUNCIL'S CODE OF CONDUCT

MOLD TOWN COUNCIL		DATE: 24th June 2020	
MEMBER	ITEM	MINUTE NO. REFERS	

MOLD TOWN COUNCIL ADDENDUM TO MINUTES

ACTION LIST FOLLOWING COUNCIL – 24 JUNE 2020

MINUTE NO.	DATE	ITEM	ACTION TAKEN	RESULT (IF ANY)	SIGN OFF DATE
171.	06/05/2020	Mold Voucher Scheme – Joint Report Business & Regeneration Officer & Events And Community Engagement Officer	£5,000 commitment approved, subject to legal and financial checks. Initial promotion of the scheme had received positive feedback	Legality checks completed using Ovw and accepted. Further checks on VAT implications also complete and acceptable legally	29/07/2020
18	24/06/2020	Joint Report Of The Business & Regeneration Officer And Events & Community Engagement Officer	Three quotes for CCTV in the Recreational Park obtained and part 2 agenda item on July agenda	Council Decision awaited	29/07/2020
19	24/06/2020	Financial Regulations Amendment 2020	Appropriate amendments made to the Council's Financial Regulations	Compliance with Internal Audit	29/07/2020
21	24/06/2020	Ciwyd pension fund's local pension board and pension fund committee appointment of representatives	Town Clerk liaised with Councillor Grew regarding his expression of interest.	In view of the complexity and time commitment Councillor Grew decided not to proceed	29/07/2020
22	24/06/2020	Notice Of Motion	(a) The need for an August Council meeting (b) Covid snake memorial	Mayor, Deputy Mayor on alert should there be a need for an August Council meeting Appropriate sites being considered	29/07/2020
24	24/06/2020	Meetings Attended	Applications being made for Woodlands and Community Spaces grants and Small scale circular economy grant and support for Llangollen's bid	Complete and ongoing	29/07/2020

MOLD TOWN COUNCIL ADDENDUM TO MINUTES

ACTION LIST FOLLOWING COUNCIL – 24 JUNE 2020

27	24/06/2020	Bailey Hill Heritage Lottery Fund	Bailey Hill finances project cost summary - Town Clerk and Finance Officer sent a supplementary note out to Members explaining the detail of the information already provided	Members' updated and kept informed	29/07/2020
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MOLD TOWN COUNCIL

Minutes of the meeting of the Personnel Committee held on Monday 22nd June 2020 by V/C.

PRESENT:

Councillors: Teresa Carberry (Mayor), Anthony Parry (Chair) and Geoff Collett.
Officer: Ian Jones Town Clerk.

1. APOLOGIES

Apologies from Councillor Bryan Grew

2. MINUTES

RESOLVED: That the Minutes of the meeting held on 18th November 2019 be received and approved as a correct record.

3. EXCLUSION OF PUBLIC AND PRESS

RESOLVED: That members of the public and press be excluded from the meeting.

4. TOWN CLERK AND FINANCE OFFICER'S PROBATIONARY PERIOD AND PERFORMANCE ASSESSMENT

The Committee noted that the Town Clerk and Finance Officer's (TCFO) Probationary Period was now completed and in accordance with the terms of the Contract of Employment an assessment was now required. Members confirmed that they were happy with the TCFO's performance and asked that the Mayor write to the TCFO affirming that the position was now confirmed as permanent whilst thanking the Town Clerk and Finance Officer for all his hard work, especially during the testing time in the last three months of the period.

RESOLVED: That the Mayor write to the Town Clerk and Finance Officer outlining the views of the Committee.

5. COVID 19 PANDEMIC – RISK ASSESSMENT

The Committee received and noted the Town Clerk and Finance Officer's report which summarised two separate Risk Assessments one was a generic Town and Community Council approach, the other went into detail about health and safety of all potential visitors to a building, the staff, members and volunteers. There were also sections within the draft Risk Assessments on particular parts of the building including kitchens, toilets, corridors, stairs, rails, handles and workspaces. Combined with this was the shared equipment including printer/photocopier and smaller office equipment and the effectiveness of a cleaning regime. One particular concerning issue was the open rear door on Wednesdays and Saturdays and the use of the toilets by market traders and FCC staff which were used by MTC staff and Members.

Members debated the salient matters contained within the draft Risk Assessments and agreed that what was in place prior to the pandemic would not be suitable for the future.

On reflection working from home had been much easier than at first thought and after a slow start whilst all the IT matters had been sorted out (also a new laptop had been recently purchased), the work of the Town Council was quickly able to continue effectively with occasional working visits to the office assisting. Meetings were able to re-commence using the Zoom (secure) licensed video conferencing package which had been purchased by the Town Clerk for a twelve-month period.

The Committee discussed future working arrangements for staff, Members and the Town Hall itself, which had to include a significant proportion of time working from home, a continuation of video conferencing for all meetings including Committees and consideration of what screening, cleaning and sanitising was required and at which locations.

RESOLVED: That the Town Clerk and Finance Officer merge the two separate Risk Assessments into one document for final agreement by Committee Members prior to presentation to the Council meeting in July for formal approval.

**SUMMARY OF DECLARATIONS MADE BY MEMBERS
IN ACCORDANCE WITH MOLD TOWN COUNCIL'S
CODE OF CONDUCT**

PERSONNEL COMMITTEE	DATE: 22nd June 2020
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MEMBER	ITEM	MINUTE NO. REFERS
None		

Chairman's signature: Date:

MINUTES/PERSONNEL 22 June 2020

MOLD TOWN COUNCIL

Minutes of the Meeting of Planning Committee held by Video conferencing at 5.00pm on Monday 29 June 2020.

PRESENT: Bryan Grew (Chair), Brian Lloyd, Andrea Mearns and Sarah Taylor (Deputy Mayor)

Officer: Ian Jones, Town Clerk and Finance Officer.

APOLOGIES: Councillor: Teresa Carberry (Mayor),

Absent: Cllrs, Geoff Matthias.

1. DECLARATIONS OF INTEREST

There were no declarations of interest.

2. MINUTES

RESOLVED: That the Minutes of the meeting held on 1 June 2020 be approved.

3. PLANNING APPLICATIONS

The Committee considered the following applications:

(a) Ref: KHJ/ 061338

Proposal: New six classroom extension. Extensions and alteration works to the existing building. Associated external works to building perimeter and boundary treatments. New on-site parking arrangements and new drop off parking bay arrangements to Y Parc.

Location: Ysgol Glanrafon, Bryn Coch Lane, Mold, CH7 1PS

NO OBJECTION however there are concerns about the highway safety matters with the proposed drop off and limited access off Y Parc. Secondly the use of materials are not in keeping or sympathetic with the existing building

(b) Ref: SCB/061350

Proposal: Fell 1 no. Sycamore

Location: 56 Ffordd Newydd, Mold, Flintshire, Ch7 1gx

NO OBJECTION

(c) Ref: BMK/061346

Proposal: Application for removal or variation of a condition following grant of planning permission. (053579)

Location: Tyn Llwyn, Raikes Lane, Sychdyn, Mold, CH7 6LR

NO OBJECTION

(d) Ref: BMK/061387

Proposal: Erection of plant compound and installation of external plant

Location: Lidl Uk Gmbh, Denbigh Road, Mold, Flintshire, CH7 1BL

OBJECTION – The proposed siting is cramped into a small area near houses and operation from here would be detrimental to the amenity of local residents in terms of noise nuisance which would be exacerbated overnight. There is plenty of room around the other side of the building which would not interfere with local residences

(e) Ref: BMK/061390

Proposal: Single storey rear extension

Location: 20 Tai Maes, Mold, Flintshire, CH7 1RW

NO OBJECTION

(f) Ref: ADW/061351

Proposal: Proposed Single Storey rear extension, partial garage conversion & New front Porch (Including side pedestrian gate).

Location: 16 Rhodfa Cilcain, Mold, CH7 1GR

NO OBJECTION

RESOLVED: That the above comments be forwarded to Flintshire County Council.

**SUMMARY OF DECLARATIONS MADE BY MEMBERS
IN ACCORDANCE WITH MOLD TOWN COUNCIL'S
CODE OF CONDUCT**

PLANNING COMMITTEE	DATE: 29 June 2020
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MEMBER	ITEM	MINUTE NO. REFERS

MOLD TOWN COUNCIL

Minutes of the Meeting of Cemetery Committee held by Zoom Video-Conferencing on Tuesday 7th July, 2020.

PRESENT: Councillors: Chris Bithell (Chair), Teresa Carberry (Mayor), Haydn Jones, Andrea Mearns, Sarah Taylor (Deputy Mayor)
Officers: Town Clerk and Finance Officer

1. APOLOGIES

Councillors: Gareth Williams and Cemetery Superintendent.

2. DECLARATIONS OF INTEREST

There were no declarations of interest expressed.

3. MINUTES

RESOLVED: That the Minutes of the meeting of the Committee held on 4th November 2019 be received and approved as a correct record.

4. INFORMATION ARISING

None

5. CEMETERY FOOTPATH

Members were reminded that Harrison Design-Development (HDD) had carried out the feasibility for the new access. Following a site meeting held 20th January, 2020 the situation on the ground was evaluated regarding the impact of trees, nearby gravestones and potential access issues.

It was agreed at the previous meeting that the preferred scheme was Option 2 Overlay of Existing Road but with the exact detail within the overall design, access /egress and a further secondary avenue of trees to be further determined

It was noted that the path would quite possibly experience further movement in future years but this could be mitigated by the setts around the trees which could be lifted and re-laid quite effectively.

Members debated detailed design and possible amendments, including the thickness of bitumen, highway access, possible access to the adjoining field, additional tree planting, kerbstones, headstones camber from the path to the lawned cemetery area. The potential costs of the scheme were further discussed and it was anticipated that all the works including supervision would be within a budget.

Supervision of the contract was important to ensure all the specifications and detailed works were carried out in compliance with the quotation documentation. This would be addressed following the appointment of a successful contractor. It was suggested that a new access to the field could be a bolt-on to the quotations but that may be subject to highways and planning permission.

RESOLVED: That

- (i) Quotations and tenders be sought on approved Option 2 in accordance with the Council's Financial Regulations;
- (ii) The suggested planting a secondary avenue of trees be removed from this scheme; and
- (iii) A new access to the adjoining field be an added value item to the quotations, subject to highways and possible planning permission.

6. REPORT OF THE CEMETERY SUPERINTENDENT

In the absence of the Cemetery Superintendent, the Town Clerk advised the Committee of the number of burials and activities since the last meeting. It was noted that whilst some maintenance was behind schedule other works had taken place, i.e. tree maintenance and wild garden area. Donations of a rose tree and weeping willow tree had been received for planting within the extension area.

RESOLVED: That the report be received and noted.

**SUMMARY OF DECLARATIONS MADE BY MEMBERS
IN ACCORDANCE WITH MOLD TOWN COUNCIL'S
CODE OF CONDUCT**

CEMETERY COMMITTEE	DATE: 07/07/2020
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MEMBER	ITEM	MINUTE NO. REFERS

WORD/MINUTES/CEMETERY/CEMETERY20

Chairman's signature: Date:

MOLD TOWN COUNCIL

Minutes of the meeting of Policy and Audit Committee held at the Town Hall on Monday 13th July 2020.

PRESENT:

Councillors: Haydn Bateman (Chair), Teresa Carberry (Mayor), Haydn Jones, Anthony Parry, Sarah Taylor (Deputy Mayor)
Officer: Town Clerk and Finance Officer.

Apologies: Councillor Bryan Grew and Geoff Matthias

1. DECLARATION OF INTERESTS

There were no declarations of interest.

2. MINUTES

RESOLVED: That the Minutes of the meeting of the Policy & Audit Committee held on 16th September 2019 be received and approved as a correct record.

3. ANNUAL RETURN AND INTERNAL AUDIT 2019/20

The Committee considered the previously circulated report detailing the arrangements for the external audit of the Town Council's accounts for the year ended 31st March 2019 and covering:

- The Report of the Internal Auditor
- The Annual Return
- The Governance Statement - Additional Questions to test Assertions.

Members noted the requirement for every local council to have its accounts audited each year. It was also noted that Mold Town Council was required to have its accounts, procedures and system of internal controls checked by an internal auditor and this work has to be undertaken by a person independent of the Council. The check by the internal auditor, JDH Business Services Ltd, is then fed into an Annual Return which includes the Governance Statement and onto the external audit which is undertaken by an auditor appointed by the Welsh Audit Office now renamed 'Audit Wales'. For Mold Town Council, this year, the appointed auditor is BDO LLP of Southampton, although this will change next year as Audit Wales will themselves take over all external audits for T&CCs in Wales.

The Annual Return is supplemented by additional questions in the Annual Governance Statement to test the assertions. The complete set of papers, annual return and additional questions form the whole of the information given to BDO LLP for the external audit.

The Committee considered in detail, the draft annual return, the comprehensive report of the internal auditor and the additional questions to test the assertions. The Committee noted that the internal auditor had made a few observations relating to Christmas lighting contract needing review, asset register increasing by £466, events income reviewed during and after every event, amendments to the Annual Return to reflect payments re: Bailey Hill Officer, debtors and pension costs vired for maintenance/tractor be recoded under Cemetery general expenditure.

As a matter of forthcoming risk, the internal auditor also questioned the legality of the proposed Mold Voucher Scheme, protection from fraud, treatment of unredeemed vouchers and VAT implications. Members also noted that all earlier recommendations from previous years had been implemented. The Town Clerk and Finance Officer reported that he had amended and recoded accounts as directed and taken appropriate action with the other points raised within the report. Future transactions would be considered carefully in the light of the advice received.

The Committee, having considered the report and the documentation, agreed to recommend their approval to the Council at its meeting on 29th July to allow the external audit to proceed.

RESOLVED: That:

- a) The report of the Internal Auditor be received, noted and endorsed;
- b) The Town Council, at its meeting to be held on 29th July 2020, be recommended to approve the submitted draft Annual Return and the Governance Statement - Additional Questions to test Assertions; and
- c) The observations of the Internal Auditor be received and approved.

4. APPOINTMENT OF INTERNAL AUDITOR

The Town Clerk advised that the service provided by JDH Business Services had been which had been very thorough and efficient and the Council had decided to appoint the firm for three years during 2019. The Committee considered the need to review the internal auditor services yearly as suggested in Audit Wales guidelines however, it was suggested that the current internal auditor is good and cost effective therefore the Committee did not feel any need to review this.

The Town Clerk advised that in accordance with Audit Wales 'good practice' there were terms of reference agreed between the Town Council and the internal auditor.

RESOLVED: That the current appointment of JDH Business Services continue for 2020/21/22.

5. EMPLOYER DATA RETENTION POLICY

The Town Clerk reported that as an employer it was important to retain employee data for long enough so that the pension benefits can be calculated accurately when employees leave the scheme. This data can include full details of the employee's

period in the scheme, hours worked, breaks in service, pensionable pay CARE pay and assumed pensionable pay, also information for each separate job held by an employee.

Thus an employer needs to retain data over a considerable period of time in order to carry out the employer responsibilities for providing information to the Clwyd Pension Scheme. It was therefore suggested that the Town Council, as an employer and in the absence of an alternative data policy, adopt a data retention policy utilizing the template as submitted with the agenda papers.

RESOLVED: That

- (i) a data retention policy utilizing the template as submitted be adopted and maintained with a review period to be completed by the Town Clerk; and
- (ii) full Council adopt this decision through these Minutes as submitted.

6. FLEXIBLE RETIREMENT POLICY

Members considered the previously circulated Flexible Retirement Policy adopted by the Town Council in June 2017 which was based on the scheme operated by Flintshire County Council. Members noted that the review period was now up and therefore reviewed each section to ensure it remained up to date and suitable for implementation within Mold Town Council. Following the review, it was agreed to recommend the approval of the document for adoption to full Council.

RESOLVED: that the Flexible Retirement Policy be unchanged and that full Council adopt this decision through these Minutes as submitted.

SUMMARY OF DECLARATIONS MADE BY MEMBERS IN ACCORDANCE WITH MOLD TOWN COUNCIL'S CODE OF CONDUCT

POLICY & AUDIT COMMITTEE	DATE: 13th July 2019
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MEMBER	ITEM	MINUTE NO. REFERS
None		

WORD\MINUTES\COMMITTEE\AUDIT\SUBCTEE190610

Chairman's signature: Date:

ITEM 7.1

INTERNAL AUDIT REPORT – 2019/2020 MOLD TOWN COUNCIL

The internal audit is carried out by the following testing of the internal controls specified on the Annual Return for local councils in Wales:

Internal Control	Internal Audit Testing
Books of account have been properly kept throughout the year	<ul style="list-style-type: none"> • Ensure the cashbook is maintained and up-to-date and arithmetically correct • Document and assess the adequacy of the prime books of record (and where relevant computer software) used to record council income and expenditure transactions
Standing Orders & Financial Regulations have been adopted and applied	<ul style="list-style-type: none"> • Ensure the Council has formerly adopted Standing Orders & Financial Regulations • Ensure a Responsible Financial Officer has been appointed • Through sample testing ensure contracts above the tendering threshold established in the Financial Regulations/Standing Orders been competitively purchased • Through sample testing ensure payments in the cashbook are supported by invoices, authorised in the minutes, have cleared the bank statements and are not ultra vires • Ensure VAT on payments been identified, recorded and reclaimed • Ensure Section 137 expenditure is separately recorded and within statutory limits • Where material services are received from independent or public sector provider(s) ensure an appropriate Service Level Agreement is in place • Having regard to the size of the council, review policy and procedure documents
The Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for	
Adequate arrangements are in place to manage all identified risks	<ul style="list-style-type: none"> • Review the minutes and identify and query with the council any unusual financial activity • Ensure the minutes record the Council carrying out and approving an annual risk assessment • Ensure key categories of insurance are in place and that fidelity cover is adequate • Having regard to the size of the Council, review whether internal financial controls are documented and regularly reviewed • Review whether the Council assessed the significant risks to achieving its objectives relative to its management of its finances and has risk management and risk mitigation procedures in place
The annual precept request is the result of a proper budgetary	<ul style="list-style-type: none"> • Ensure the Council has prepared an annual budget in support of its precept request • Verify whether actual expenditure against the budget is regularly reported to the Council

INTERNAL AUDIT REPORT – 2019/2020

MOLD TOWN COUNCIL

Internal Control	Internal Audit Testing
process; budget progress is regularly monitored and the council's reserves are appropriate	<ul style="list-style-type: none"> Review budgetary control information and year end variance analysis. Follow up any significant unexplained variances from the budget Review the Council reserves policy if one has been adopted. Review the analysis of reserves between earmarked and general reserves. Ensure earmarked reserves are appropriate. Review whether general reserves may be excessive or insufficient having regard to the levels of council net operating expenditure
Income procedures ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for	<ul style="list-style-type: none"> Ensure through review of records that income is properly recorded and promptly banked Through sample testing of each income stream verify that the correct price has been charged, income has been received, recorded accurately and where relevant that VAT has been accounted for Ensure security controls over cash and near cash adequate and effective and that insurance cover is held
For those councils that maintain a petty cash system – Petty Cash Procedures ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for	<ul style="list-style-type: none"> Through sample testing ensure petty cash expenditure is recorded and supported by VAT invoices/receipts Ensure petty cash expenditure is reported to Council meetings Review regularity of petty cash reimbursement Ensure VAT is reclaimed on petty cash expenditure
Wages and salaries to employees have been paid in accordance with Council approvals and PAYE and NI requirements have been properly applied	<ul style="list-style-type: none"> Ensure all employees have contracts of employment with clear terms and conditions Ensure wages and salaries paid agree with those approved by the Council Through sample testing ensure other payments to employees are reasonable and agreed by the Council Verify that PAYE and NIC has been properly operated by the Council as an employer
Asset and investments registers are accurate	<ul style="list-style-type: none"> Ensure the Council maintains a register of all material fixed assets owned or in its care Ensure the assets and investments registers are up-to-date Review asset valuation policies for different asset categories Agree any capital expenditure identified through sample testing of payments to the fixed asset register

INTERNAL AUDIT REPORT – 2019/2020
MOLD TOWN COUNCIL

Internal Control	Internal Audit Testing
Bank Reconciliation procedures ensure the accuracy and timeliness of periodic and year-end bank account reconciliation(s)	<ul style="list-style-type: none"> • Ensure there is a bank reconciliation for each account and that bank reconciliations carried out regularly and in a timely fashion having regard to the council size • Substantively test the year end bank reconciliation and agree to underlying evidence including the cash book and bank statements
Year End Procedures ensure the accuracy and completeness of the financial statements	<ul style="list-style-type: none"> • Agree brought forward balances • Ensure Annual Return is balanced and cast correctly • Ensure year end accounts are prepared on the correct basis for the council size (ie Receipts and Payments or Income and Expenditure accounts) • Agree audit trail from the annual return accounts to underlying financial records including the cash book • Where appropriate ensure debtors and creditors have been properly recorded • Where relevant review year end journals
Where the Council is Sole Trustee of a Charity the Council has procedures in place to meet its responsibilities as a sole trustee	<p>Where the council acts as a sole trustee of a charity ensure that</p> <ul style="list-style-type: none"> • the charity transactions have been excluded from the annual return accounts • returns required by the Charities Commission have been submitted within deadlines
Recommendations for Improvement are implemented on a timely basis	<ul style="list-style-type: none"> • Ensure the Council has acted on previous audit recommendations and update the internal audit action plan accordingly

INTERNAL AUDIT REPORT – 2019/2020
MOLD TOWN COUNCIL

Conclusion

On the basis of the internal audit work carried out, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the issues reported in the action plan overleaf.

As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited

DATE: 01/07/2020

INTERNAL AUDIT REPORT – 2019/2020
MOLD TOWN COUNCIL

	ISSUE	RECOMMENDATION	FOLLOW UP
1	Although the risk assessment was carried out and reviewed in 2019/20 it was not approved by Council due to the cancellation of the March 2020 Council meeting. The meeting was cancelled due to the COVID-19 situation.	<i>We note that the risk assessment has been approved at the 6th May 2020 Council meeting.</i>	<i>None</i>
2	It is more than three years since quotations were last obtained for the Christmas lighting contract. Material contracts should periodically be market tested in accordance with the financial regulations and always when the current contract is due to expire. Please also see issue 1 from 2019/20 interim audit.	<i>Contracts must be awarded as per the financial regulations of the Council.</i>	<i>Christmas Lighting contract needs review</i>
3	The Council purchased a tractor during the year. We have not seen evidence that the asset register has been updated for the purchase of this asset.	<i>The asset register should be updated for additions and disposals.</i>	<i>Tractor value in Asset Register increased by £466</i>
4	The Council receive income for a number of events. A review of the events records identified that they did not reconcile in total to the RBS ledger balances. An exercise reconciling each event to the ledger had not been undertaken for 2019/20. e.g. Novemberfest income in ledger = £11,197, however Novemberfest summary record = £11,994	<i>Event income should be reconciled after every event to the amounts recorded in the general ledger and any discrepancies investigated.</i>	<i>To be implemented as soon as it is safe to hold events again</i>

INTERNAL AUDIT REPORT – 2019/2020
MOLD TOWN COUNCIL

5	<p>The annual return is incorrect due to the following:</p> <ul style="list-style-type: none"> - The council recharge the staff costs for the Bailey Hill officer to Flintshire County Council. A debtor for the recharge for £6500 has been offset against staff salaries in the ledger and staff costs and income are therefore understated. The funding for this position should be included within the accounts as income. - A review of the invoice to Flintshire CC for the rechargeable staff costs identified that an incorrect amount had been included as a debtor in the accounts. The correct amount due from Flintshire CC is £8633. - Included within staff costs is £4235.90 of expenditure relating to the cemetery (including the purchase of the tractor and cemetery works) that has been incorrectly coded to the 'Pension-Employer' code within the ledger. 	<p>The annual return should be adjusted as follows:</p> <p>3. Total other receipts £150,437 4. Staff Costs £184,535 6. Total other payments £189,341 7. Balance carried forward £386,358 8. Debtors £17,833 11. Balances carried forward £386,358 (as above)</p>	<p><i>Annual Return amended as directed</i></p>
6	<p>The Council are planning to introduce a retail voucher scheme for use in the town.</p>	<p>The Council must undertake a risk assessment in relation to the voucher scheme and ensure that:</p> <ul style="list-style-type: none"> - They can legally operate the scheme. - They have procedures in 	<p><i>OVW and NALC consulted agreed with initial thoughts – legal under the Power of Wellbeing no comments on VAT issue Vouchers have hologram</i></p>

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		<p><i>place to prevent fraud.</i></p> <ul style="list-style-type: none"> - <i>They have considered the accounting treatment of vouchers including those that remain unredeemed.</i> - <i>They have ensured that all no VAT implications of the voucher scheme are addressed.</i> 	<p><i>and numbered we will have a record of unredeemed voucher number and value to be 'rolled over' to the next month. Prior to year-end, we would issue notice to all participating businesses requesting presentation of vouchers within a given amount of days</i></p>
2019/20 interim audit recommendations			
1	We have not seen evidence that three quotations were obtained for the Town Guide printing contract as required by the financial regulations.	<i>Contracts should be awarded as per the financial regulations of the Council</i>	<i>No record of three quotations from 2018</i>
2	In a sample of payments tested, the bank details for two payments had been written on the invoice by the Clerk after obtaining the bank details by Phone. The financial regulations require 'Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a member'	<i>When the invoice does not record bank details, these should be provided in writing or from a verified email address in order that a Councillor can approve the new or amended bank details.</i>	<i>noted</i>
3	The Schedule of payments approved by Council are signed by the Chair but are not authorised on each page when longer than one	<i>The schedule of payments should be initiated on each page by the Chair when longer than one page.</i>	<i>Noted</i>

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	page. The minutes record that the schedule of payments has been approved by Council but does not state the total amount of payments approved.	<i>When payments are approved in a supporting schedule it is good practice to record the total amount approved in the minutes.</i>	<i>To be implemented</i>
4	The Financial Regulations refer to a Purchase Order system (which would also clearly evidence the authority to spend). However, no PO system is currently in place. The Financial Regulations for authority to spend require the Chair and Clerk to certify expenditure up to £500 but this is not currently applied in practice.	<i>The council should establish a sequential Purchase Order system as required by the updated Financial Regulations and ensure Purchase Orders for expenditure up to £500 are signed by the Chair and clerk.</i>	<i>Fin Regs amended to remove the purchase Order system as it does not exist</i>
2018/19 year end audit recommendations			
1	The draft accounts provided for audit did not include income of £4,840 for burials that was banked on 29/3/19 but had not cleared the accounts. The accounts were amended during the audit and the annual return is therefore correct.	<i>At the year end the burial records should be reviewed prior to closedown to ensure that receipts or debtors have been calculated correctly.</i>	<i>This does not appear to have occurred in 2019/20</i>
2	Testing of the petty cash system found that for item 18/50, VAT had not been reclaimed.	<i>VAT should be reclaimed for petty cash items where appropriate.</i>	<i>This has not occurred on items tested in 19/20</i>
2018/19 interim audit recommendations			

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1	<p>The Council have three committees for which powers are delegated.</p> <ul style="list-style-type: none"> - Cemetery committee - Community, Development & Regeneration Committee - Planning committee <p>A description of the responsibilities of each committee is stated on the website, however a terms of reference is not in place.</p>	<p><i>Each committee should have a terms of reference in place which is made available to all members of the committee.</i></p>	Implemented
2	<p>Payments made between 14/5/18 and 31/5/18 have not been approved in the Council minutes.</p> <p>The minutes for the meeting in September and October have not been signed.</p>	<p><i>The Clerk will add these payments to the January agenda for approval by Council. This will be followed up at the year end audit.</i></p> <p><i>The minutes should be signed retrospectively by the Chair to evidence that they are the minutes approved by Council.</i></p>	Implemented
3	<p>The Council receive event income from a number of events. At the interim audit we did not see evidence that reconciliations had been carried out reconciling event income received to the amounts recorded within the general ledger.</p> <p>e.g Live on the square records show ticket sales of £6106. The general ledger records income of £6549.72</p>	<p><i>Reconciliations should be provided showing details of ticket sales to actual amounts received and recorded within the ledger. This will be reviewed at the year end.</i></p>	Implemented

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Follow up of 2017/18 audit recommendations			
1	Staff costs of £144,459 includes staff training of £585. This should not be included within staff costs, it should be included within other payments.	<i>Staff costs should exclude staff training.</i>	Implemented
2	Assets have been added to the asset register gross of VAT. The movement on fixed assets from 2016/17 to 2017/18 is £2384. Whilst we could identify the additions from the asset register, we were unable to identify the disposals as the value had been removed when the asset was disposed of.	<i>Assets should be included within the asset register net of VAT unless the Council are unable to reclaim VAT for the item. In order to record movements on the asset register, a record should be maintained of the value of the assets disposed of.</i>	Implemented
2017/18 Interim audit recommendations			
1	The Council carries out a number of events during the year. These events are not classed separately within the RBS ledger and are all coded to 'Festival Income – Events'. And for expenditure 'Festival – Events'. This makes it difficult to reconcile from source records to the ledger and to use the ledger to carry out meaningful budgetary	<i>The Council should allocate postings to separate cost codes within the ledger for each event. This will enable meaningful budgetary control from the ledger. After each event, a reconciliation should be carried out of tickets sold to money received.</i>	Implemented

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	control. For some of the 'Novemberfest' entries within the ledger, it was not clear whether they were for sponsorship or ticket sales. A review of the source records for 'Novemberfest' found that the beer tokens sold had not all been retained as evidence of beer sales for the event.	<i>Ledger postings for different types of Novemberfest income should be clearly identified or coded to separate ledger codes to aid the reconciliation process and budgetary reporting.</i> <i>The beer tokens should be retained and reconciled to takings for the event.</i>	
2	Testing of burial income found that burial records did not record the home address of the person who was deceased.	<i>In order to ensure that the correct fee has been applied in relation to residency, the address of the deceased should be recorded within the burial records.</i>	Implemented
3	For the following contracts there was no evidence that three contracts had been obtained prior to awarding the contract as per the financial regulations of the Council: - Daniel Owen Square canopy backdrop £3600 + VAT (one other quote obtained) - 'Blues & Soul' festival staging £5980 + VAT (no other quotes obtained)	<i>Contracts must be awarded as per the financial regulations of the Council.</i>	Implemented - The Council awarded a contract to Event Sound Ltd in March 2018 for 2018/19. As per the financial regulations, an application to waive the financial regulations relating to contracts was made with reasons embodied in a recommendation to the Council.
4	Testing of a sample of payments found that the schedule of payments approved by Council for 23/5/17-20/6/17 and petty cash payments made between 1/4/17 and 31/5/17	<i>The schedule of payments should be signed retrospectively by the Chair to evidence that the Council have approved the payments.</i>	Implemented

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	had not been signed when approved.		
5	Data Protection Law will change significantly on May 25 th 2018 due to the 2016 EU Directive General Data Protection Regulation (GDPR) taking effect GDPR replaces the 1998 Data Protection Act and it will impose new obligations on Data Controllers and Data Processors and provides enhanced rights for individuals. Compliance with GDPR could have resource implications for local councils.	<i>The impact of GDPR on the council should be identified through review of ICO and NALC guidance and the Data Protection policy; risk assessment and internal controls should be updated accordingly</i>	Implemented
Follow up of 2016/17 audit recommendations			
1	There is an error on the annual return. The balance brought forward for 2015/16 is shown as £211,498 when it should be £211,332.	<i>The annual return should be amended to correct the error.</i>	Implemented
2	We could not find approval in the minutes for cheques 6788 – 6794. We also could not find approval in the minutes for a debit card payment of £210 made to 'Laerdal' on 21/2/17. A review of petty cash found that while the petty cash payments are reported to Council on a quarterly basis, they are not approved by	<i>All payments should be approved by Council. These payments should be approved retrospectively by Council.</i>	See issue 4 in 2017/18 interim audit.

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	Council as other payments are. As the level of petty cash payments is significant (£6964 in 2016/17) they should be approved by Council along with payments using other payment methods.		
3	The Council have included within the creditors balance an accrual of £10,000 for match funding play equipment being provided by the County Council. The order was made before 31/3/17 however the playground was planned to be installed in 17/18. The payment therefore should not be included within the accounts as a creditor as it is by definition a capital commitment.	<i>The annual return should be amended to the following: Total other payments £196,102 Balances carried forward £249,583 Creditors £13,680 Balances carried forward £249,583</i>	Implemented
4	The value of fixed assets has increased by £14044 due to an increase in the valuation of the stairlift. The Practitioners guide requires that assets are included at purchase cost and when this is not known an insurance proxy can be used but shouldn't change over time. Assets shouldn't be revalued because their replacement cost has increased.	<i>The increase in the revaluation of the stairlift should be removed from the asset value for 2016/17. If the Council consider the purchase cost of assets are incorrect they should contact the external auditor for guidance on revaluing them and whether previous year balances should be restated.</i>	Implemented
2016/17 interim audit recommendations			

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1	<p>Hall hire income</p> <p>A review of the hall hire income system found the following issues:</p> <ul style="list-style-type: none"> - The bank paying in book and manual cash book list receipts by the name of the customer but do not state the invoice or receipt number. - The booking form states that the charge is £11 per hour for charity and £16 for other. We found that two regular bookings (Yoga and Tai Chi) that are not charities or voluntary organisations are charged at the charity rate. 	<p><i>The audit trail could be improved by listing receipts by invoice/receipt number.</i></p>	<p>For most receipts in 18/19, the receipt or invoice number has been recorded within the ledger.</p>
2	<p>Event income</p> <p>A number of businesses sell tickets for the council events. The ticket sales are monitored by Council staff and tickets are returned to the council when not sold however control records are not retained.</p>	<p><i>The Council should maintain a control record of what tickets have been issued to which businesses, how many are sold and how many are returned, this record should then show that total ticket sales reconciles to the money received.</i></p>	<p>Implemented</p>
Follow up of 2015/16 audit recommendations			
1	<p>A review of the insurance found that the fidelity cover at £250,000 does not cover the maximum projected cash balance of approximately £300,000 (this is calculated as</p>	<p><i>The Council should review the adequacy of their fidelity cover.</i></p>	<p>Implemented</p>

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	the year end cash balance plus the first precept instalment).		
2	<p>The Council purchased Christmas lighting in 2015/16 at a cost of £6124.25. This has not been added to the asset register.</p> <p>The asset register is detailed and provides information about the location of assets and valuation method. It does not however state the date that an asset was purchased.</p>	<p><i>The asset register should be updated to include the Christmas lighting.</i></p> <p><i>It would be good practice to provide information going forward about when assets are purchased. Future assets should be added to the register at their purchase cost.</i></p>	Implemented
2015/16 Interim Audit Recommendations			
1	<p>General reserves at the 2014/15 year end were £64,692. Sector guidance indicates that general reserves should fall within a range of 3 to 12 months net revenue expenditure and that the level of general reserves to be carried forward from year to year should be set by a formal decision of the council.</p> <p>There is currently no calculation in place to indicate the level of general reserves the council is holding and the amount that needs to be held from year to year.</p>	<p><i>A formal reserves policy should be established that sets the required level of general reserves to be carried forward year on year</i></p>	Implemented

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2	A query was raised during the interim audit regarding the operation of the Mayor's charity fund.	<p>Noted</p> <p><i>If this fund is a fully constituted charitable trust then a separate bank account would be required. If the fund is not constituted as a charity then although the council can hold the funds, the Mayor's charity account and the income and expenditure transactions do not form part of the council and therefore the funds should be included as a creditor at each year end stated as 'Mayor's charity funds held by council'.</i></p> <p><i>It may be more efficient for the Council to have a separate bank account for the Mayor's charity fund.</i></p>
3	<p>A number of sources of income are received by the council but there is no clear indication in the VAT records that these have been proactively reviewed to ensure they are not standard rated VAT supplies. For instance, income is received in respect of alcohol sales which are a standard rated VAT supply.</p> <p>For the event 'Novemberfest' an exercise to cast the total alcohol tokens was carried out during the interim audit with the total being</p>	<p>Implemented- the Council will be registered for VAT from 2017/18 onwards.</p> <p><i>The council should review current categories of income and determine which are non-business, exempt, zero and standard rated for VAT, and then classify each income source as recurring or one-off. The council should then write to HMRC with this information to determine whether VAT registration is required.</i></p>

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	<p>£1065.</p> <p>There is currently no statutory lower threshold applicable to local councils for registration for VAT, although in practice HMRC apply discretion by reviewing whether the income(s) are recurring and the actuals amount of standard rated income received.</p>		
4	<p>For the 'Novemberfest' event, the accounting records only show total income received on a night and not how much is related to sale of tickets and sale of alcohol tokens. The amount that relates to alcohol sales can be calculated as alcohol tokens issued and used are retained.</p> <p>In addition, there is no system of internal control in place to ensure total cash banked reconciles to total recorded cash takings for an event.</p>	<p><i>Alcohol sales should be separated from the other income received for events and reconciliation should be carried out of total tickets sold and tokens sold to cash banked.</i></p>	<p>Now separated, see recommendation in 16/17 relating to monitoring of ticket sales.</p>

Community and Town Councils in Wales Annual Return for the Year Ended 31 March 2020

LANGUAGE PREFERENCE

Please indicate how you would like us to communicate with you during the audit. Note that audit notices will be issued bilingually.

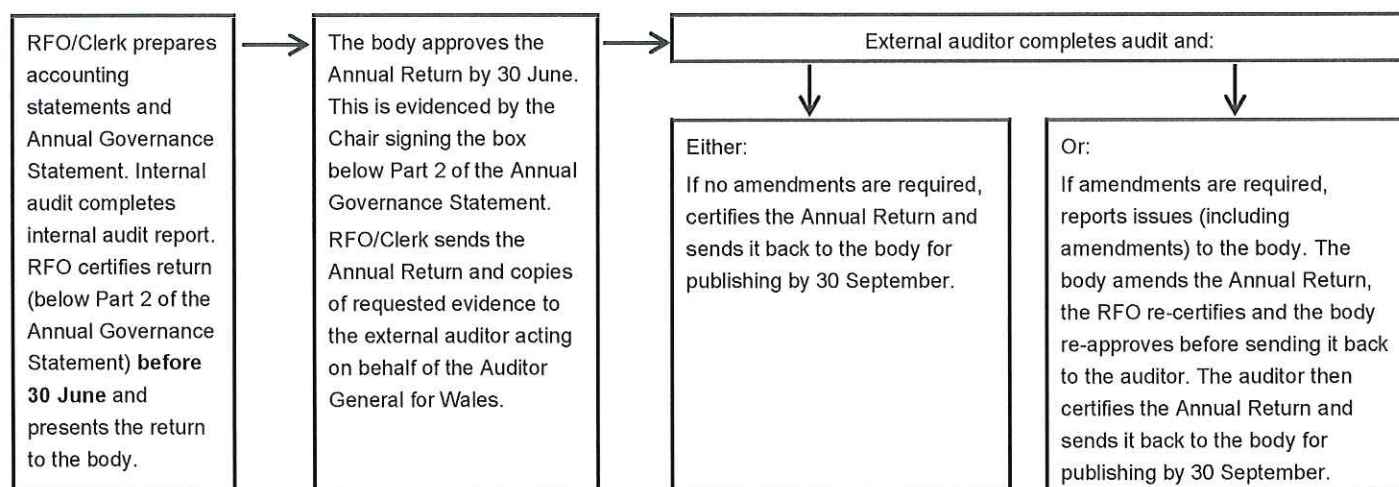
	Yes	No		Yes	No		Yes	No
ENGLISH	<input checked="" type="radio"/>	<input type="radio"/>	WELSH	<input type="radio"/>	<input type="radio"/>	BILINGUALLY	<input type="radio"/>	<input type="radio"/>

THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires community and town councils (and their joint committees) in Wales to make up their accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies i.e. those with annual income and expenditure below £2.5 million must prepare their accounts in accordance with proper practices.

For community and town councils and their joint committees, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication **Governance and accountability for local councils in Wales – A Practitioners' Guide** (the Practitioners' Guide). The Practitioners' Guide requires that they prepare their accounts in the form of an Annual Return. This Annual Return meets the requirements of the Practitioners' Guide.

The accounts and audit arrangements follow the process as set out below.



Please read the guidance on completing this Annual Return and **complete all sections highlighted pink** including BOTH sections of the Annual Governance Statement.

APPROVING THE ANNUAL RETURN

There are two boxes for certification and approval by the body. The second box is only required if the Annual Return has to be amended as a result of the audit. You should only complete the top box before sending the form to the auditor.

The council must approve the Annual Return **BEFORE** the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

The Auditor General for Wales' Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It **MUST NOT** be completed by the Clerk/RFO, the Chair or the internal auditor.

Audited and certified returns are sent back to the body for publication and display of the accounting statements, Annual Governance Statement and the Auditor General for Wales' certificate and report.

Accounting statements 2019-20 for:

Name of body: MOLD TOWN COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2019 (£)	31 March 2020 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	302060	342834	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	259897	266963	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	150235	150437	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	150835	184535	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg. termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	218523	189341	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	342834	386358	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors and stock balances	13096	17833	Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.
9. (+) Total cash and investments	359046	393422	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	29307	24897	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	342834	386358	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	200266	200266	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
14. Trust funds disclosure note	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A	<input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).

Annual Governance Statement (Part 1)

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including 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 2020, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We have put in place arrangements for: <ul style="list-style-type: none"> • effective financial management during the year; and • the preparation and approval of the accounting statements. 	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/Committee to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	<input checked="" type="radio"/>	<input type="radio"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23
9. Trust funds – in our capacity as trustee, we have: <ul style="list-style-type: none"> • discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	<input checked="" type="radio"/>	<input type="radio"/>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Annual Governance Statement (Part 2)

	Agreed?			'YES' means that the Council/Board/ Committee:
	Yes	No*	N/A	
1. We have prepared and approved minutes for all meetings held by the Council (including its committees) that accurately record the business transacted and the decisions made by the Council or committee.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	Has kept and approved minutes in accordance with Schedule 12, Paragraph 41 of the Local Government Act 1972.
2. We have ensured that the Council's minutes (including those of its committees) are available for public inspection and have been published electronically.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	Has made arrangements for the minutes to be available for public inspection in accordance with section 228 of the Local Government Act 1972 and has published the minutes on its website in accordance with section 55 of the Local Government (Democracy) (Wales) Act 2013.

* Please delete as appropriate.

Council/Board/Committee approval and certification

The Council/Board/Committee is responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

Certification by the RFO I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2020.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
RFO signature:	Minute ref:
Name: IAN D JONES	Chair of meeting signature:
Date:	Name: CLLR TERESA CARBERRY
	Date:

Council/Board/Committee re-approval and re-certification (only required if the Annual Return has been amended at audit)

Certification by the RFO I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2020.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
RFO signature:	Minute ref:
Name:	Chair of meeting signature:
Date:	Name:
	Date:

Auditor General for Wales' Audit Certificate and report

The external auditor conducts the audit on behalf of, and in accordance with, guidance issued by the Auditor General for Wales. On the basis of their review of the Annual Return and supporting information, they report whether any matters that come to their attention give cause for concern that relevant legislation and regulatory requirements have not been met.

We certify that we have completed the audit of the Annual Return for the year ended 31 March 2020 of:

External auditor's report

[Except for the matters reported below]* On the basis of our review, in our opinion, the information contained in the Annual Return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

[[These matters along with]* Other matters not affecting our opinion which we draw to the attention of the body and our recommendations for improvement are included in our report to the body dated _____.]

Other matters and recommendations

On the basis of our review, we draw the body's attention to the following matters and recommendations which do not affect our audit opinion but should be addressed by the body.

(Continue on a separate sheet if required.)

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body: MOLD TOWN COUNCIL

The Council/Board/Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2020.

The internal audit has been carried out in accordance with the Council/Board/Committee'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 the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council/Board/Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text * EXCEPT FOR ISSUE 2 IN INTERNAL AUDIT REPORT
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text * SUBJECT TO ISSUE 1 IN INTERNAL AUDIT REPORT
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text * EXCEPT FOR ISSUE 4 IN INTERNAL AUDIT REPORT
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="checkbox"/> *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text * SUBJECT TO ISSUE 3 IN INTERNAL AUDIT REPORT

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text SUBJECT TO AMENDMENTS IN ISSUE 5 OF INTERNAL AUDIT REPORT
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Insert text

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
13. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text
14. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Insert text

* 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).

** 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, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated 01/07/2020] * Delete if no report prepared.

Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2018-19 and 2019-20. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:	JDH BUSINESS SERVICES LTD
Signature of person who carried out the internal audit:	JDH Business Services Ltd
Date:	01/07/2020

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this Annual Return. Proper practices are set out in the Practitioners' Guide.
2. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs. Ask your auditor for an electronic copy of the form if required.
3. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2019) equals the balance brought forward in the current year (line 1 of 2020). Explain any differences between the 2019 figures on this Annual Return and the amounts recorded in last year's Annual Return.
5. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliations is available in the Practitioners' Guide.
7. **Every council must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
10. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
11. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Does the bank reconciliation as at 31 March 2020 agree to Line 9?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Approval	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2020?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has the body approved the accounting statements before 30 June 2020 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?	<input type="checkbox"/>	<input type="checkbox"/>
All sections	Have all pink boxes in the accounting statements and Annual Governance Statement been completed and explanations provided where needed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

If accounts are amended after receipt of the Auditor General's report on matters arising		Yes	No
Accounts	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Board's approval of the amendments before re-submission to the auditor?	<input type="checkbox"/>	<input type="checkbox"/>

Mold Town Council

External Audit - Annual Return for the Year ended 31 March 2020

Significant Variances and Balances Held

1. Significant Variances

1.1 Precept (Box 2)

Increase in Variance is less than 10%.

1.2 Other Receipts (Box 3)

Increase in Variance is less than 10%.

1.3 Staff costs (Box 4)

There was a restructuring of staff during the year resulting in an increase in Variance. More paid staff hours were allocated and a new project resulted in an additional temporary project officer appointed during the year. These were to be reimbursed from an HLF grant.

1.4 Loan/Capital repayments (Box 5)

No payments were due or made.

1.5 Total other payments (Box 6)

There is a decrease in other payments of 15% caused mainly by an unusually expensive year in terms of these costs in 2018/19. E.g. new fencing in 2018/19 £13,853 from £2,255 in 2017/18; staff training for the previous Town Clerk from £585 in 2017/18 to £5448 in 2018/19

The figure for this year's expense is more back in line with the previous year 2017/18.

1.3 Debtors (Box 8)

The increase in debtors relates to the increase in the VAT claim for 2019/20 (fourth quarter). The figure of £8,768 was the VAT to be reclaimed as at 31 March 2020 together with some invoices of debtors outstanding e.g. Flintshire CC for Bailey Hill

1.4 Creditors (Box 10)

The decrease in creditors from £29,307 in 2018/19 to £24,897 this year is due mainly to the payment of Service (rental) fee of £8342.80 to Flintshire County Council on 31 March rather than in April as usual.

1.5. Total Fixed Assets (Box 12)

Increase in Variance is less than 10%.

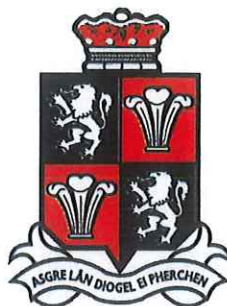
1.6. Total Borrowings (Box 13)

No variance

**MOLD TOWN COUNCIL
CYNGOR TREF YR WYDDGRUG**

Town Hall
Earl Road
Mold
Flintshire
CH7 1AB

Telephone: 01352 758532



Neuadd y Dref
Ffordd yr Iarll
Yr Wyddgrug
Sir y Fflint
CH7 1AB

Ffôn: 01352 758532

www.moldtowncouncil.org.uk

23 June 2020

Certification and approval of annual accounts for 2019-20

Regulation 15(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that Responsible Financial Officer of Mold Town Council sign and date the statement of accounts, and certify that [it properly presents Mold Town Council's receipts and payments for the year] or [it presents fairly the financial position of Mold Town Council at the end of the year and the Council's income and expenditure for the year]. The Regulations required that this be completed by 30 June 2020.

The Responsible Financial Officer has not signed and certified the accounts for the year ended 31 March 2020 due to delays caused by the COVID-19 outbreak. The statement of accounts will be prepared and the Responsible Financial Officer will sign and certify the statement of accounts by the end of July.

Ian Jones
Mold Town Clerk and Finance Officer

e-mail : e-bost