

Salcombe Town Council
Cliff House • Cliff Road • Salcombe
South Devon • TQ8 8JQ
Telephone: (01548) 842282
Town Clerk: Sara Jones
Town Clerk: townclerk@salcombetowncouncil.gov.uk



Supporting statements for the negative responses to the following Assertions:

Assertion 3

The internal auditor noted that the Council procured various items for the refurbishment of its offices. This was discussed at a meeting of the Town Council of 23rd August 2023. The refurbishment was supervised by a Councillor, who then invoiced the Council for the total value of the materials purchased through a company of which the Councillor was a Director. No quotations were sought from other potential suppliers.

Council's response:

The Council took on a new office space as the previous Clerk office was not fit for purpose or had sufficient space for the team to work effectively. The new office space had been unused for some time and required redecorating. The Council felt that the cheaper route for doing this work was to do the majority of the work itself by Councillor volunteering their time. While the council still feels they used the cheapest possible solution, as the majority of the labour was free. In addition, the larger cost items like desks and chairs were sourced from the internet where price was a key factor and a number of choices were reviewed which it believed at the time would satisfy the quote criteria mentioned.

At the time, the Council, once it realised that it inadvertently hadn't followed correct procedures (also, it wasn't known to Council that the Councillor would be invoicing the Council from their limited company) it contacted Parkinson Partnership for advice and South Hams District Council Monitoring Office, which it then acted upon.

Council has learnt from this and has been made aware of the importance to adhere to its Financial Regulations:

10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

10.4. A member may not issue an official order or make any contract on behalf of the council.

Assertion 4

The internal auditor noted that was not possible during the internal audit to verify that the Council had properly discharged its obligations as set out in the Regulations as the period for the Exercise of Public Rights did not include the first 10 working days of July.

Council's response:

Council was unable to publish the notice of the period for the exercise of public rights and a declaration that the accounting statements are yet unaudited, within the time statutory timescales. This was because the Council was liaising with its internal auditor for advice to ensure it was answering the Assertions on the Annual Governance Statement to its best knowledge and belief.

Assertion 5

The internal auditor has picked up that it is unclear from the minutes if the Council has actually reviewed its Risk Register, and that the Council has not formally documented Internal Controls.

Council's response:

The Council has inherited from the previous administration an out-of-date Risk Register and has logged that it needs to be reviewed and updated, along with formally documenting Internal Controls. However, it did not minute this during 23/24. The Council noted this at its Town Council meeting on 28th August 2024 and will be undertaking a thorough review of its formal Risk Register in conjunction with reviewing the effectiveness of its Internal Control.