

**Cyngor Tref Llanandras a Norton  
PRESTEIGNE AND NORTON TOWN COUNCIL**

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Mrs Tracey Price (Clerk)  
Garn Farm  
Chapel Lawn  
Bucknell  
Shropshire.  
SY7 0BT

9th Sept  
15th July, 2025

Dear Councillor

There will be a meeting of Presteigne and Norton Town Council on **MONDAY 15<sup>th</sup> September, 2025** at **7.00 p.m.** at the **Norton Community Hub, Norton, Presteigne** and via video conferencing and you are hereby summoned to attend.

The public and press are cordially invited to attend.

Join Zoom Meeting

<https://us06web.zoom.us/j/81498322535?pwd=UVGhxsYbKa1m2S40rf9ScavY0ahOHA.1>

Meeting ID: 814 9832 2535 Passcode: 729882

Join instructions -

[https://us06web.zoom.us/join/81498322535/invitations?signature=diF0y18dhpzxFtslCRrRCHEwTO9FEVIXcHqN\\_bgSy2M](https://us06web.zoom.us/join/81498322535/invitations?signature=diF0y18dhpzxFtslCRrRCHEwTO9FEVIXcHqN_bgSy2M)

*Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda SUBJECT TO PRIOR NOTIFICATION TO THE CLERK AND THE CONSENT OF THE CHAIRMAN.*

Yours sincerely

Tracey Price

**TOWN CLERK**

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**AGENDA**

1. **APOLOGIES**
2. **DECLARATIONS OF INTEREST**

Members are requested to declare any personal and/or prejudicial interests they may have in matters to be considered at this meeting in accordance with the terms of the Local Authorities (Model Code of Conduct Order) (Wales) Order 2008 and the Local Authorities (Model Code of Conduct) (Wales) (Amendment) Order 2016.

### 3. APPROVAL OF MINUTES

To approve that the Minutes of the meeting held on 18<sup>th</sup> August, 2025 are a true and accurate record and authorise the Chairman to sign the Minutes as such.

### 4. UPDATE ON OUTSTANDING ITEMS AND CLERKS REPORT

From the Meeting of 18<sup>th</sup> August. Also to receive the Clerk's Report for September.

### 5. FINANCE

a) Donations: To approve the following donations –

Sheep Music (annual bonfire/fireworks)	£500.00 (precepted)
Presteigne and Norton Community Trust (annual Norton bonfire/fireworks)	£400.00 (precepted)

b) Payments: to approve the following payments:-

Mrs T.A. Price (pay)	£1668.44
HM Revenue & Customs	£733.21
NEST	£155.40
Highground Maintenance Ltd	£469.96 MEADOW ACC
T. Lloyd-John	£765.23
N. Close	£12.00
N. Close	£216.00 MEADOW ACC
D.E. Edwards (refund expenses)	£136.80
R. Bennet (storage building)	£3000.00 MEADOW ACC
British Gas Lite	£19.08
Kington Building Supplies (storage building)	£309.52 MEADOW ACC
Presteigne Building Supplies	£1404.11 MEADOW ACC
EDF Energy (Meadow)	£35.22 MEADOW ACC
Alan Preece (digging of allotment)	£150.00 MEADOW ACC

c) To approve the transfer of the Mayor's Allowance budget to Mayor's expenses for 2025-26.

d) Review of Internal Auditor and Internal Audit Arrangements for 2025-26.

e) Receipts: To note the following receipt –

Allotment Plot Deposit	£28.00 MEADOW ACC
Powys County Council (precept)	£25,351.00

### 6. PLANNING

(a) To consider applications received: None at issue of agenda.

PLEASE NOTE THAT PLANNING APPLICATIONS MAY BE RECEIVED AFTER PUBLICATION OF THE AGENDA AND MAY BE ADDED DUE TO THE TIGHT TIMESCALE FOR SUBMISSION OF COMMENTS.  
SEE THE TOWN COUNCIL FACEBOOK PAGE OR THE PLANNING PAGE ON THE COUNCIL SECTION OF THE TOWN WEBSITE FOR LATEST APPLICATIONS.

(b) Planning Decisions: To note the following decisions –

25/0911/HH 1 Albert Square, Presteigne: Refused.

25//0477/CAC The Old Laundry, Broad Street, Presteigne: Approved.

(c) Trees and TPOs: To receive an update report from Cllr. Baynham.

(d) Local Development Plan – Meeting Gypsy and Traveller Accommodation Needs. (As emailed 2<sup>nd</sup> Sept).

(e) Email of Concern re proposed gym facility/planning permissions on Old Depot Site.

### 7. HIGHWAYS, HOUSING AND ENVIRONMENT

- a) Dark Skies Project: To receive an update from the Working Group.
- b) Climate and Environment Matters.
- c) Fold Farm DMMO Application: To receive an update and note Clerk's Report 6.
- d) Car Parking: Update and email from Portfolio Holder (as emailed 2<sup>nd</sup> Sept).

## 8. **NORTON**

- a) To consider any village matters.

## 9. **SITES AND BUILDINGS MATTERS**

- a) Public Conveniences:
- b) Allotments: Update on ongoing matters including update re. untidy plots, current Waiting List, bases of Allotment Pumps.
- c) Meadows: To include –
  - Update - café bar/storage. (Cllr. Kirkby).
  - Update – Brilliant Basics Grant (paths). (Cllr. Preece).
  - Hedge Management Review (Cllr. Ramsay).
  - Cutting of Lower Went's Meadow.
  - Use for Community Apple Juicing/Activities/Music – 28<sup>th</sup> September 2pm-5pm.
- d) Nature Reserve Matters: To receive a general update from Cllr. Ramsay and consider any decisions needed.
- e) Offer of 'gala tent': Update Cllrs. Edwards and Ross.

## 10. **CORRESPONDENCE/GENERAL ITEMS**

- a) Leisure Services Review: Update.
- b) Active Travel Network Map Consultation (County Council) (as emailed 6<sup>th</sup> August).
- c) BT Phone Kiosk, Station Road: To consider possible adoption.
- d) Cross Border Funding for Health Services: Request from Llandrindod Wells TC to write to the First Minister. As emailed 21<sup>st</sup> August.
- e) Police Letter re. Recent crimes: Update from Cllr. Van Huls.
- f) To approve the annual report for 2024/25 (as emailed).
- g) Future Town Carnivals: To consider lack of volunteer committee members.
- h) Welsh Government Consultation on extending the duty on (principal) local authorities to broadcast meetings. To consider a response to the consultation. NB This does not alter the position with Town and Community Councils.
- i) Review of Meeting Start Times (currently 7pm).
- j) Small Christmas Trees for Shops: To consider provision of trees for 2025.
- k) Reply from John Beddoes Campus re. pupil numbers.
- l) Fire Station - Nomination for Award: To consider letter of congratulations (Cllr. Kirkby).
- m) Report from Presteigne and Norton Community Trust (Cllr. Kirkby)

## 11. **COUNTY COUNCILLOR'S REPORTS**

## 12. **ANY URGENT BUSINESS INFORMATION** (at discretion of Chair)

**Enc.** Clerk's Report September. Minutes from 18<sup>th</sup> August, 2025. 2025. Clerk's Report September. Any other background papers.



**Cyngor Tref Llanandras a Norton**  
**PRESTEIGNE AND NORTON TOWN COUNCIL**

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**MINUTES OF THE MEETING HELD ON 18<sup>TH</sup> AUGUST 2025**  
**HELD AT EAST RADNORSHIRE DAY CENTRE, SCOTTLETON STREET, PRESTEIGNE**  
**AND ALSO VIA VIDEO CONFERENCING**

Present: Cllrs. D. Edwards, (Mayor), C. Ross (Deputy Mayor), B. Baynham, T. Owens, L. Harling-Bowen, N. Rogers, F. Preece, A. Ramsay, C. Kirkby MBE (via video link), F.H. Fleming and J. Ramsay.

Apologies: Cllr. M. Price.

Absent: Cllr. A. Van Huls

In Attendance: Mrs T. Price, Town Clerk.

Declarations of Interest: Members were requested to declare any personal and/or prejudicial interests they may have in matters to be considered at the meeting in accordance with the terms of the Local Authorities (Model Code of Conduct Order) (Wales) Order 2008.

*Personal: None.*

*Personal and Prejudicial:*

*Cllr. T. Owens, friend of applicant re. planning application 25/1124/FUL.*

Declaration of Acceptance of Office - Cllr. F.H. Fleming: Cllr. Fleming completed the declaration of office witnessed by the Clerk.

**MIN 4517 APPROVAL OF MINUTES**

The Minutes of the meeting held on 21st July, 2025 were approved as a true and accurate record and the Chairman duly signed the Minutes.

**MIN 4518 UPDATE ON OUTSTANDING ITEMS AND CLERKS REPORT**

- (1) Missing Litter Bin by Spar Shop: Still not replaced.
- (2) Hedge Management Review: Not yet completed.
- (3) Police/Recent Crimes: The Clerk had not as yet received any additional information from Cllr. Van Huls.
- (4) Changes to Car Parking Charges: Cllr. Kirkby had provided details to the Community Newsletter.
- (5) Distribution of Town Council Newsletter to Community News/PACDG: In response to a question from Cllr. Kirkby on the Council newsletter the Clerk explained that, as previously discussed, the monthly newsletter was not released electronically until the Minutes had been formally approved at the next Council meeting. It was agreed that this policy continue unchanged.
- (6) Bench, Station Road: Renovation now complete.
- (7) Pollution of River Lugg: Cllr. Kirkby had sent a copy of the Town Council's response to both the Wildlife and Countryside Link and the River's Trust.
- (8) Caring for God's Acre: Norton Churchyard had now been cut and distributed on Coed Llanandras.
- (9) Offer of Gala Tent: Cllrs. Edwards and Ross had not yet been to inspect the tent.

**MIN 4519 FINANCE**

- (1) Payments: The following payments were approved –

NEST (pension conts.)	£174.44
Mrs T.A. Price	£1853.20
HM Revenue & Customs	£850.37
Highground Maintenance Ltd	£469.96 MEADOW ACCOUNT
Mr. N. Close	£12.00
Mr. N. Close	£256.00 MEADOW ACCOUNT



PHS Group	£129.54
PHS Group	£52.20
Strictly Tables (storage building)	£2168.88 MEADOW ACCOUNT
Welsh Water (Wilson Terrace)	£35.63
Faulks & Cox Ltd (storage building)	£149.50 MEADOW ACCOUNT
Purfect Cat Hire (storage building)	£2259.00 MEADOW ACCOUNT
Artisan Print (dark sky signs)	£28.94
British Gas Lite (Wilson Terrace Toilets)	£17.57
Welsh Water	£286.31
Welsh Water	£53.98 MEADOW ACC
Presteigne Building Supplies	£20.46
Presteigne Building Supplies	£127.03
T. Lloyd-John	£750.23
EDF Energy (H'fd Street Toilets)	£37.53
EDF Energy (meadow)	£57.98 MEADOW ACC
O. Rimington	£300.86 MEADOW ACC
Knighton Men's Shed	£55.00 MEADOW ACC

(2) Renewal of Annual Insurance: Members reviewed insurance requirements and noted that the Clerk had tried a new insurer but had not been able to obtain a quote which included cover on the new barn. It was agreed to continue the policy with AJ Gallagher and to do so for a three year fixed term (other than for additional index linking costs).

AJ Gallagher £1705.82

(3) Notification of Annual Pay Award at 3.2%: Noted.

(4) Redeclaration and re-enrolment, Pensions Regulator: Members noted that the three yearly declaration had been completed.

(5) Receipts: The following receipts were noted –

Presteigne Carnival Committee (twds storage building)	£1000.00 MEADOW ACC
Fitness Instructor (donation re use of barn)	£15.00 MEADOW ACC
Sheep Music (donations raised for storage building)	£5000.00 MEADOW ACC
Sheep Music (donation twds storage building)	£875.00 MEADOW ACC

(6) Letter of thanks from Papyrus (donation from Mayor's Fund): Noted.

#### MIN 4520 PLANNING

(1) The following applications were considered –

Cllr. Edwards left the room at this point due to her position on the County Council Planning Committee. In the absence of Cllr. Ross (Deputy Mayor), Cllr. Preece chaired the following item.

25/1055/REM Grid Reference: E:331353 N: 263900 Proposal: Section 73 application to vary condition 2 of planning approval 21/0702/FUL. Resolved no objections to the application but to be noted that due to the large South facing roof there was a good opportunity for the installation of solar panels.

Cllr. Owens left the room during the following item.

25/1124/FUL Grid Reference: E:330295 N: 266972 Proposal: Erection of two dwellings, new access and associated works Site Address: Land At Jacks View, Norton, Presteigne. Resolved no objections to the application but noted that due to the South facing roofs there was a good opportunity for the installation of solar panels and this was not currently being considered.

Cllrs. Owens and Edwards returned to the room.

Cllr. Edwards retook the Chair.

(2) Planning Decisions: The following decision was noted –

24/0890/LBC, 2 Fold Cottages, Broad Street, Presteigne: Approval 31<sup>st</sup> July.

Cllr. Ross joined the meeting at this point.

#### MIN 4521 CORRESPONDENCE/GENERAL ITEMS

(1) Fold Farm DMMO: Members had all received a copy of the response drafted by Cllr. Kirkby. It was suggested that provenance for the photograph of the no vehicular access sign be included and Cllr. J. Ramsay noted some typographical errors which needed correcting. Cllr. Rogers was concerned at the mention of comments from residents (page 2 – first paragraph after the map) and it was agreed to remove



most of this section but to retain the mention of the County Council installed footpath sign. Cllr. Kirkby would amend and send to the Clerk for formal submission to the County Council.

(2) Removal of Telephony Services, 'Phone Kiosk in Station Road: Agreed not objections to this. It was noted that as the kiosk was listed BT could not remove it. Members agreed to further consider possible adoption at the September meeting.

(3) Brilliant Basics Paths Project: Cllr. Preece confirmed that work had now started and that the length from the scout hut car park was complete. Two of the oak posts surrounding the car park had had to be replaced and an invoice for the posts was awaited from JJW Ltd. The distribution of the earth and turf removed was discussed briefly and the Clerk confirmed that contractors had been advised that this would need distributing on the Meadow site. Cllr. Preece continued to monitor the project. Members noted some of the recent social media posts which contained inaccurate and misinformed information. No action for the time being. Cllr. Preece confirmed that the Scouts had been fully informed about the project and she had been in touch with them since early 2025.

(4) Meadow Use 16<sup>th</sup> August: The use by Sheep Music the previous weekend was noted.

Cllr. Baynham joined the meeting at this point.

#### **MIN 4522 URGENT BUSINESS INFORMATION**

(1) Item for September Agenda: Presteigne Carnival and need for Committee Members.

(2) Survey on Waste and Recycling Changes: Cllr. Ross advised that this was now available for completion.

(3) Knighton and District Community Support Public Meeting: Cllr. Baynham had attended this meeting and advised that due to a lack of funds the scheme was closing. This had originally been planned to happen in August but the closure had now been delayed until October.

The meeting closed at 7.15 p.m. and was followed by the annual town walk.

#### **MIN 4523 TOWN WALK**

Members visited the following –

New Storage Building: Members were impressed with the quality of the new building.

Allotments –

- Gap by bridge allowing access to riverside of allotment site – felt to not be a problem currently. No further action.
- Proposed new bases for water pumps – agreed that this work be done over the coming months.
- Possible rabbit proofing of the site: Given the time of year it was difficult to review the fencing but it was confirmed that the Council would not rabbit proof the whole site although it had been willing to fund materials should the PNAA wish to repair any existing holes in the perimeter. It was noted that the allotment rules allowed tenants to fence their existing plots to exclude pests if they wished.
- Condition of Plots: The current situation was discussed and noted as follows –
  - Tenant on one plot to be contacted as the plot was in a very bad condition.
  - Plot 36 – now covered. To be offered to the Playgroup in the first instance as a community plot.
  - Plots 32 and 24: Tenants had both surrendered their tenancies. As discussed at the July meeting plot 32 had now been dug over and would be offered to the person on the waiting list. Plot 24 would be dug over and, if necessary, covered until a tenant could be found.
  - All other plots were under some degree of cultivation although one that was previously a problem seemed to have just been strimmed over. No further action at present.



# PRESTEIGNE AND NORTON TOWN COUNCIL

## CLERK'S REPORT

SEPTEMBER 2025

1. Lost Rights of Way Reply: *'Quite a number of your selections have been popular with others too. I do not have everyone's submissions yet, but it looks like it will be time to apply for all of the routes you prioritised, although this is likely to take a year or more to complete the task. All the routes were selected by me because they had at least one piece of strong evidence, but sometimes, when I look at all the evidence for a route, there is not enough to make an application. This has only happened in two cases so far. You can follow the progress of the route on the British Horse Society map. As I go through each route, I will change the colour of the route on the British Horse Society Map to red when an application has been made. I will also upload the application and the statement of evidence. You can see these by opening the record for the route (by clicking on the diamond on the route) You can then click on the PDF icon towards the bottom of the form on the right. You will be prompted to create an account. You can then see the application material. Where it has not been possible to make an application the diamond in the middle of the route will be marked with a cross. I must emphasise that it will be a very long time before the county council gets round to dealing with these applications, but I will be making applications in the name of the Open Spaces Society, who will be able to take over the application if I should become unable to act.'* As emailed 28<sup>th</sup> July. INFORMATION ONLY.
2. Tennis Court Net: In mid August I received a complaint about the net on the tennis court. On inspection it appeared to have been tied up randomly and after a bit of fiddling these knots were undone and the net tensioned properly. The resident is now happy with the net. INFORMATION ONLY.
3. Use of Barn by Fitness Instructor: This has stopped. There are no classes currently using the new barn officially. INFORMATION ONLY.
4. Norton Kiosk: Door repair done and door repainted. Some paint available on request for the volunteers to paint the remainder. INFORMATION ONLY.
5. Trees, Scallions: Will be added to the PCC Inspection/Works Programme. INFORMATION ONLY.
6. Fold Farm DMMO: The amended representation was sent to PCC on 27<sup>th</sup> August. What will happen next is included below as received from the County Council -  
*Any objections or representations received will be placed on file for now. Once the deadline for receipt (being 12<sup>th</sup> September 2025) has passed, then we will review them and prepare a submission to Planning and Environment Decisions Wales (PEDW) who act on behalf of the Welsh Ministers in determining these cases. For Definitive Map Modification Order cases, the Council does not have the discretion to decide whether an opposed Order will come into effect or not; that must be decided by an Inspector appointed by PEDW.*  
*Please be aware that we must include the Town Council's representation, including the contact name and postal address in the submission to PEDW; that information will be in the public domain as part of the PEDW decision making process. Email addresses and phone numbers are redacted (blacked out) on documents made available to the public, although PEDW themselves may ask for your email address to be able to correspond with you as the decision-making process moves forward. That may involve written representations, a hearing or public inquiry.*  
*The PEDW decision-making process is focussed on assessing the witness and historic documentary evidence in relation to the case against the statute law and case law relevant to this type of casework. Whilst we recognise their importance to members of the community, other matters such as impacts of the Order on the interests of the public are outside the scope of the legal tests for Definitive Map Modification Orders, so cannot be considered.*
7. Electricity Contracts – Hereford Street Toilets and Barn, Went's Meadow: New fixed term contracts have been taken out for three years from 20<sup>th</sup> October.



**Presteigne and Norton Town Council**  
**2025/26**

**Annual Review of Internal Audit Procedures and Appointment of Internal Auditor**

The Council is required to carry out an annual review of its internal audit procedures and the appointment of its internal auditor to ensure compliance with the relevant standards and effectiveness.

This review should cover -

- the scope of the internal audit
- the independence of the process and of the Internal Auditor
- the competence of the internal auditor (relevant experience etc.)
- the clarity of the relationship between the Internal Auditor and the Council
- Audit planning and reporting arrangements Governance and Accountability Guide

The internal audit review is considered with reference to the checklist attached, each section of which the Council should confirm as satisfactory.

1. Audit scope: The internal auditor is supplied with the attached list to ensure that relevant aspects are covered. This list is compiled with reference to the 'Governance and Accountability for Local Councils (Wales) A Practitioners Guide'. The Auditor has access to the Clerk and Mayor for information and reporting purposes and reports are received in the name of the Auditor and presented to full Council.

2. Independence: The present auditor, Lee Stephens lives and works in Newtown. He has no connections to the Council and is not related to or a close personal friend of either the Clerk or any Council Member. He works to the schedule agreed under 1 above. He has been the Internal Auditor since July 2010. He has no other role on the Council.

3. Competence: Mr. Stephens has worked in Finance for over 15 years with a background in auditing. In 2004 he started as auditor for Laura Ashley, this involved carrying out financial and process audits in their stores, offices and warehouses across the UK. His team in Laura Ashley were also responsible for investigating possible cases of fraud. In 2007 he joined Powys County Council as an Internal Auditor, again this involved completing and assisting in audits of all departments of the Council. In both of the above roles he was involved in auditing financial transactions, purchase orders, bank reconciliations, and tendering processes. In 2011 he became an Account Manager within Whittaker & Co (UK) Ltd based in Newtown. Whittaker & Co are accountants and tax advisors who specialise in managing accounts for clients working abroad in security roles in Afghanistan, Iraq, North Africa and at sea. Currently he works for Business Wales. He carries out internal audits for a number of town and community councils in Powys.

4. Relationship between Auditor and the Council: The Audit report is submitted to the Council prior to the completion of the annual return. Members must note that they are responsible for the assertions in Section 2 of the Annual Return and reminded of the need to ensure that the audit process covers these areas.

5. Planning and Reporting Arrangements: The Audit process is carried out in two sessions, an interim audit in October/November to check accounts and processes to date during the year and a full and final audit at the year end. A report is made to full Council on completion of each session and any recommendations acted upon.



## Decisions

1. To consider and confirm the attached document outlining the scope of the internal audit for the 2025/26 year.
2. To consider the independence and qualifications of the Internal Auditor and either re-appoint for the 2025/26 year audit or to commence the process of selecting a new Auditor.
3. To confirm the planning and reporting arrangements for the 2025/26 internal audit.

### *Supporting Documents:*

*Council Audit Plan and Actions List, Council Internal Audit Review Checklist.*

**Council Audit Plan 2025/26**  
**Presteigne and Norton Town Council**

1. Check the books of account have been properly kept throughout the year
2. Check payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved and VAT is correctly accounted for.
3. Review the Council's risk management assessment ensuring adequate arrangements are in place to manage all identified risks
4. Verify that the annual precept request is the result of a proper budgetary process, that budget process has been regularly monitored and that the Council's reserves are appropriate.
5. Check income records ensuring that the correct price has been charged, income has been received, recorded & promptly banked, & VAT is correctly accounted for
6. Review petty cash records to ensure that payments are supported by receipts, expenditure is approved & VAT is correctly accounted for
7. Check salaries to employees have been paid in accordance with Council approvals and that PAYE requirements have been applied
8. Check accuracy of asset and investment registers
9. Test accuracy and timeliness of periodic and year end bank account reconciliation
10. Test accuracy and completeness of year end financial statements.
11. Review and assess the Councils internet banking payment arrangements.
12. Any other appropriate additional relevant testing to support the validity and integrity of the above.

Internal Audit - Question/action list <b>PRESTEIGNE AND NORTON TOWN COUNCIL</b>			
1		Appropriate books of account properly kept throughout the year?	
2	a	Appointed responsible financial officer with duties listed in Financial Regs or elsewhere?	
	b	Fin Regs. in place & regularly reviewed?	
	c	Standing Orders in place & regularly reviewed?	
	d	Delegated Powers on expenditure in place & adhered to?	
	e	Payments supported by invoices?	
	f	Expenditure properly approved?	
	g	VAT shown separately? Is there any thing unusual in the reconciliation? Has a VAT refund been requested recently, if not is the VAT paid since the last refund at a level that is sensible to request a refund?	
3	a	Have the risks been listed and a start been made on assessment and minimisation of risk?	
	b	Is there sufficient management of risk?	
	c	Insurance in order and the correct things covered?	
	d	Members check the accounts OR internal audit at least twice a year	



		and report back to council?.	
	e	Are balances invested in the best safe account?	
	f	Initialled cheque stubs?	
	g	Regular internal audit?	
	h	Minute showing appointment of internal auditor?	
4	a	Council budgeted in a clear and adequate way?	
	b	Checks in place to ensure correct precept has been received?	
	c	Clerk or RFO report to council regularly to give progress reports on expenditure verses budget?	
	d	Reserves/balances appropriate? Is/are there specific project(s) for balances in excess of the annual precept?	
5	a	Was income received/expected? Did income equal expected income? If not why not?	
	b	System of receipt of income ensures that it is properly recorded and promptly banked?	
	c	VAT on income properly accounted for?	
6	a	Adequate check on petty cash?	
	b	Payments properly supported by receipts/invoices?	
	c	Expenditure approved?	
	d	VAT properly accounted for? Reclaimed on petty cash?	
7	a	Clear minute and contract which details the employees' pay and conditions	
	b	Employee(s) paid by/to those decisions?	
	c	PAYE and NI payments been made (if required) or written contact been made with the Inland Revenue giving details of taxable income?	
	d	Staff pension/gratuity? Minuted? Held in reserves? HMRC approval for service to 5 April 2006?	
8	a	Asset & investment registers?	
	b	Complete?	
	c	Accurate?	
	d	Maintained?	
	e	Checked/modified at least yearly e.g. at annual council meeting?	
9	a	Cash book up to date, correctly sub-totalled and accounts reconciled at least once per quarter?	
	b	Clear record of the end of year statement?	
10	a	Accounts prepared on correct basis?	
	b	Agree with the cash book?	
	c	Supported by an adequate audit trail	
	d	A record of debtors and creditors?	
	e	Clear separate list of S137 payments	
	f	Year end accounts clear and accurate?	
	g	All account balances shown?	
	h	Correct supporting statements?	
11	a	Other risks been covered adequately?	
	b	Data Protection Registration held if needed & current/appropriate?	
	c	Electronic data backup arrangements adequate?	
12	a	Review Internet Banking payment arrangements	

I confirm that I have carried out the internal audit for Presteigne and Norton Town Council and I have no issues to raise/have issues to raise as attached (delete as appropriate).

Signed \_\_\_\_\_ L. Stephens, Internal Auditor Date \_\_\_\_\_

**Presteigne and Norton Town Council – 2025/26 Internal Audit Review Checklist**  
**Section A - Meeting standards**

<b>Expected Standard</b>	<b>Evidence of Achievement</b>	<b>Yes or No</b>	<b>Areas for development</b>
1. Scope of internal audit	Updated Terms of reference for internal audit were approved by full council on 18th November 2015 and are reviewed annually.  Internal audit work takes into account both the council's risk assessment and wider internal control arrangements.  Internal audit work covers the council's anti-fraud and corruption arrangements.	Y  Y  Y	
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations).  Reports are made in own name to management.  Internal audit does not have any other role within the council/board.	Y  Y  Y	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Y	
4. Relationships	The responsible officer (Clerk/RFO) is consulted on the internal audit plan.  Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter).  The responsibilities of council members are understood; training of members is carried out as necessary.	Y  Y  Y	Additional training in local council audit procedures and in Council finance in general may be required in future.
5 Audit Planning and reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council [date].  Internal audit has reported in accordance with the plan on.	Y  Y	



**Presteigne and Norton Town Council – 2025/26 Internal Audit Review Checklist**  
**Section B - Characteristics of Effectiveness**

<b>Characteristics of 'effectiveness'</b>	<b>Evidence of Achievement</b>	<b>Yes or No</b>	<b>Areas for development</b>
1. Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Y	
2. Understanding the whole Organisation, its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	Y	
3. Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Y	
4. Add value and assist the Council in achieving its objectives	The council makes positive responses to internal audit's recommendations and follows up with action where this is called for.	Y	
5. Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	Y	
6. Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Y	
7. Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the council and the legal and corporate framework in which it operates.	Y	

**Reviewed, reported, considered and adopted by members at a full meeting of Council held on 15<sup>th</sup> September 2025:-**

**Mrs Tracey Price**

**Clerk & Responsible Financial Officer**