

You are hereby summoned to attend a Meeting of the **Finance and Policy Committee** to be held on Monday 19th February 2018 in in the Old Fire Station Community Room, 37 High Street, Brackley, following the Meeting of the Direct Responsibilities and General Purposes Committee

Dated: 14th February 2018



Town Clerk

MEMBERS OF THE PRESS AND PUBLIC ARE INVITED TO ATTEND

AGENDA

499/17 APOLOGIES FOR ABSENCE

500/17 DECLARATIONS OF INTEREST

Members are asked to declare any disclosable pecuniary interests in item on the agenda, **and the nature of that interest**, in accordance with the Localism Act 2011 and the Brackley Town Council Code of Conduct.

501/17 PUBLIC PARTICIPATION

This section of the meeting gives members of the public who are present an opportunity to speak. You may speak on any item which appears on the agenda for this evening's meeting.

Please state your name and address before asking your question

502/17 APPROVAL OF MINUTES

Members are asked to receive and approve the minutes of the previous meeting of the Finance and Policy Committee held on Monday 22nd January 2018.

503/17 MEMBERS REPORTS

504/17 FINANCE REPORTS

To receive for approval:

- 1) List of Accounts 11 in the sum of £334,000.93
- 2) Appoint a Councillor for February payments audit

505/17 INTERNAL AUDITOR'S INTERIM REPORT

The Internal Auditors report following his recent visit is attached for members' attention.

RECOMMENDED: That the Committee receives the report and notes its content.

506/17 GENERAL DATA PROTECTION REGULATION

The Clerk will update members on the requirements as they are likely to affect the Town Council.

507/17 RECOMMENDATION FROM THE DIRECT RESPONSIBILITIES & GENERAL PURPOSES COMMITTEE

The Direct Responsibilities Committee, having receive a report and presentation regarding Cemetery Charges will have made a recommendation to this committee for consideration.

508/17 CHARGING POLICY FOR 2018/19

The Committee is asked to consider the charges to be set for the Cemetery and for the use of the Old Fire Station Community Room.

Last year the charges for the Old Fire Station were frozen with cemetery charges increased by 2%. The current charges are **attached**.

Members are asked to agree a policy for 2018/19, taking into account any recommendation from the Direct Responsibilities & General Purposes Committee in relation to the Cemetery.

509/17 MATTERS FOR DISCUSSION OR INFORMATION

FINANCE & POLICY COMMITTEE

Minutes of the Finance and Policy Committee held on Monday 22nd January 2018 in the Old Fire Station Community Room, 37 High Street, Brackley.

Present: Chair Cllr Cartmell, Cllrs Bagot-Webb, Baker, Morrell, Tiller, and P Wiltshire

Also Present: Cllr Sharps, Barrie, Stimpson, E Wiltshire

Officers: Town Clerk (L Carter) and RFO (A Moses)

438/17 APOLOGIES FOR ABSENCE

Apologies were received and accepted from Cllrs Butler, Ross and Waldron

439/17 DECLARATIONS OF INTEREST

M Morrell – Payment No 575/17

P Wiltshire – Payment No 606/17

D Thompson – Payment No 611/17

440/17 PUBLIC PARTICIPATION

None

441/17 APPROVAL OF MINUTES

On the proposition of Cllr Morrell it was **RESOLVED** to:

Receive and approve the minutes of the previous meeting of the Finance and Policy Committee held on Monday 18th December 2017.

442/17 MEMBERS REPORTS

None

443/17 LIBRARY FEASIBILITY STUDY

Mr Carter gave an overview of the Library Feasibility Study for the Committee and answered questions from the Committee.

The Committee noted the content of the report and thanked Mr Carter for his work in producing the report, particularly given the short timescales involved.

It was also noted that Save the Library groups Equality Impact Study was an extremely good piece of work.

On the proposition of Cllr Morrell it was **RESOLVED** that:

The Committee would bring the report back for further discussion of the options following the outcome of the consultation and the County Council's decision.

On the proposition of Cllr Bagot-Webb it was **RESOLVED** that:

The Clerk would write to the Communities Secretary informing him that the County Council had not replied to requests for information which was essential for us to be able to respond to the County Council in the time frames identified by the County Council itself.

444/17 FINANCE REPORTS

On the proposition of Cllr Morrell it was **RESOLVED** to:

Receive and approve the List of Accounts 10 in the sum of £182,338.97

Appoint a Councillor for January payments audit – Cllr Tiller

The Committee noted the 'spend against budget' and Bank Reconciliation for Month 9.

445/17 GRANTS – POLICY, PROCEDURE AND FORMS

On the proposition of Cllr Morrell it was **RESOLVED** to:

Approve the revised two tier grants system for the future. A new procedure and forms are will be issued.

On the proposition of Cllr Morrell it was **RESOLVED** to:

Support the grant application which had been received from The Citizens Advice Bureau for funding from the current year's allocation to support the continued provision of advice to Brackley Residents. The Application was for £1712.

446/17 AUDITOR'S REPORT

On the proposition of Cllr Morrell it was **RESOLVED** that:

The Committee notes the actions taken to address the issues raised and would monitor progress.

447/17 PENSIONS DISCRETION POLICY

On the proposition of Cllr Baker it was **RESOLVED** that:

The Pensions Discretions Policy be approved with no amendments.

448/17 PAST MAYORS' MEDALS

On the proposition of Cllr Baker it was **RESOLVED** to:

Order 5 Past Mayors Medals at a price of £169.82 each (net) from Fattorini in Birmingham.

449/17 REQUEST FOR USE OF CREST

On the proposition of Cllr P Wiltshire it was **RESOLVED** in principle that:

The crest (without the words) can be used on the historic note with each pen sold. The Committee would need to approve the finished article to ensure quality of print etc.

450/17 MATTERS FOR DISCUSSION OR INFORMATION

None

Time 21.10

Date

Chairman

Brackley Town Council

**Authorise Payments January 2018
Month 10**

**Finance & Policy Committee
22nd January 2018**

Invoice Date	Invoice No	Our Ref Number	Supplier Name	Net Value Salary/Tax & NI/Pension	VAT	Invoice Total	Analysis Description
25/01/2018	-	SAL/JAN/01	Salaries	£ 14,599.18	-	£ 14,599.18	Salary
25/01/2018	-	SAL/JAN/02	Tax & NI	£ 4,956.61	-	£ 4,956.61	Tax & NI
25/01/2018	-	SAL/JAN/03	Pension	£ 6,306.17	-	£ 6,306.17	Pension
Payments made between meetings							
29/11/2017		550/17	F Baker	£ 84.25	-	£ 84.25	Volunteers Thanks - Fireworks
12/12/2018		551/17	Neopost	£ 100.00	-	£ 100.00	Postage top up
21/12/2017		552/17	CCS Collection	£ 157.55	-	£ 157.55	Work & Pensions recovery
21/12/2017		553/17	Richard Horth	£ 3,000.00	-	£ 3,000.00	Rent - 9 Market Place
27/12/2017		554/17	HMRC	£ 110.84	-	£ 110.84	HMRC Balance
16/01/2018		555/17	Neopost	£ 100.00	-	£ 100.00	Postage top up
10/01/2018		556/17	Mrs Collyer	£ 100.00	-	£ 100.00	Mayors Allowance
10/01/2018		557/17	M Banner	£ 16.65	-	£ 16.65	Travel Expenses
05/01/2018		558/17	C Hindson	£ 23.40	-	£ 23.40	Travel Expenses
05/01/2018		559/17	S Munday-Webb	£ 124.30	-	£ 124.30	HLF - Travel
18/12/2017		560/17	Town Talk Delivery Group	£ 550.00	-	£ 550.00	Town Talk delivery
09/12/2017		561/17	Neopost	£ 200.00	-	£ 200.00	Postage top up
28/11/2017		562/17	Brackley History Society	£ 1,000.00	-	£ 1,000.00	Grant payment
03/01/2018		563/17	S Munday-Webb	£ 144.00	-	£ 144.00	HLF - Travel
Change payments							
15/12/2017	BTH05	564/17	Alexander Dalton Ltd	£ 500.00	-	£ 500.00	HLF - Site Inspection
13/12/2017		565/17	The Old Fire Station Café	£ 109.90	-	£ 109.90	HLF - meeting
15/12/2017	198135	566/17	Linnell Bros Ltd	£ 223.62	37%	£ 223.62	gate
15/12/2017	198154	567/17	Linnell Bros Ltd	£ 53.33	10.67%	£ 53.33	Consumables
15/12/2017	198134	568/17	Linnell Bros Ltd	£ 89.96	17.99%	£ 89.96	Fencing materials
17/12/2017		569/17	Brian Sharkey	£ 17.80	-	£ 17.80	Expenses
20/12/2017	1683039	570/17	BDO	£ 2,000.00	-	£ 2,000.00	External Audit Fees
20/12/2017	6903	571/17	Haversham	£ 5,500.00	-	£ 5,500.00	Professional services - HLF
08/12/2017	155958	572/17	Hazchem	£ 35.20	7.04%	£ 35.20	First Aid kits
30/12/2017	BRA004	573/17	Eon (Lighting)	£ 83.37	16.67%	£ 83.37	Electricity - Maintenance
19/12/2017	INV1413	574/17	Soundwave Audio	£ 319.00	-	£ 319.00	Sound - Christmas Carols
18/12/2017		575/17	Michael Whittell	£ 11.70	-	£ 11.70	Travel - radstone Fields Development Meeting
30/11/2017	334	576/17	Ingham Whitlock	£ 2,000.00	-	£ 2,000.00	professional services - Town Hall
18/12/2017	SFA/1806	577/17	Safety First Associates	£ 1,822.40	-	£ 1,822.40	Egerton Hall Spec Development
18/11/2017	155231	578/17	Hazchem Safety	£ 7.40	-	£ 7.40	Rubbish bags
21/11/2017	81356	579/17	Paragon Tool Hire	£ 45.00	9.00%	£ 45.00	Cone sleeves
30/01/2018	35897	580/17	Blachere	£ 3,493.50	-	£ 3,493.50	Repairs and redress
22/12/2017	352820	581/17	George Browns	£ 42.23	8.45%	£ 42.23	Consumables
29/12/2017	155815	582/17	Hazchem	£ 238.06	47.61%	£ 238.06	Signage
28/12/2017	352913	583/17	George Browns	£ 68.79	13.76%	£ 68.79	Consumables
31/12/2017	6630149260	584/17	Lyrebar	£ 108.90	21.78%	£ 108.90	Stationery
20/12/2017	7078	585/17	Badger Hill Training	£ 840.00	-	£ 840.00	Training - Groundstaff
20/12/2017	7077	586/17	Badger Hill Training	£ 900.00	-	£ 900.00	Training - Groundstaff
20/12/2017	1545T	587/17	Badger Hill Training	£ 800.00	-	£ 800.00	Training - Groundstaff
31/12/2017	9836	588/17	AH Contracts	£ 475.20	95.04%	£ 475.20	Dog Waste collection - December
01/01/2018	86044	589/17	Aubergine	£ 499.00	99.80%	£ 499.00	HLF - website hosting
02/01/2018	4007333	590/17	SNC (Lottery Licence)	£ 20.00	-	£ 20.00	Lottery Licence - Town Hall

30/11/2017	352074	591/17	George Browns	£	69.24	£	13.85	£	83.09	PPE - Gauntlets	
22/12/2017	352820	592/17	George Browns	£	42.23	£	8.45	£	50.68	Consumables	
22/12/2017	352792	593/17	George Browns	£	7.66	£	1.53	£	9.19	Consumables	
10/12/2017		594/17	Robert D Bowerman	£	62.42	£		£	62.42	Parking Fees - December	
31/12/2017	123568	595/17	Hydramex Ltd	£	77.30	£	15.46	£	92.76	Vehicle consumables	
01/12/2017	2799013	596/17	FuelGenie	£	204.26	£	40.84	£	245.10	Fuel - December	
04/12/2017	35772	597/17	Blachere	£	1,306.56	£		£	1,306.50	Installation	
01/01/2017	103	598/17	Mike Carter Consultancy Services	£	2,550.00	£		£	2,560.35	M Carter - Feasibility Study	
21/12/2017	80187	599/17	E-on	£	35.75	£	13.18	£	78.90	Electricity - Maintenance	
03/01/2017	180103	600/17	NIC (Window Cleaning)	£	80.00	£	16.00	£	96.00	Window Cleaning - 9 Market Place & OFS	
31/12/2017	339	601/17	Ingham Pinnock	£	2,000.00	£	400.00	£	2,400.00	Professional Services - Town Hall	
11/01/2017	10354	602/17	Microshade	£	338.25	£	67.65	£	405.90	Hosting Fees	
30/11/2017	81156	603/17	Paragon Tool Hire	£	565.60	£	113.12	£	678.72	Equipment hire - fireworks	
25/01/2018	4007453	604/17	SNC (Rend Bucks Rd)	£	60.94	£		£	60.94	Rent - OP2	
02/01/2018	H154A4D221	605/17	E-on	£		£	9.31	£	195.55	Electricity - Market Place	
02/01/2017		606/17	Paul Wiltshire	£	47.80	£		£	47.80	Travel - Conference	
06/01/2018	162375680/18	607/17	Total Gas & Power	£	200	£	15.61	£	327.91	Electricity - Town Hall	
08/01/2018	21189	608/17	Borras Construction	£	97,638.00	£	19,527.64	£	117,165.84	HLF	
10/01/2018	7972	609/17	Healthmatic	£	494.17	£	98.83	£	593.00	Toilet Cleaning - OFS	
11/01/2018		610/17	Linda Carter - Expenses	£	40.50	£		£	40.50	Dry Cleaning - Robes	
12/01/2018		611/17	Don Thompson	£	13.14	£		£	134.94	Mayors Allowance	
09/01/2018	Q010 RU	612/17	BT	£	233.01	£		£	233.91	Telephone - 9 Market Place	
07/01/2018	H154F8ADCA	613/17	E-on	£	31.23	£	1.56	£	32.79	Electricity - Unit	
05/01/2018	353091	614/17	George Brown	£	9.22	£	1.84	£	11.06	Consumables	
31/12/2017	C1286992	615/17	SGW	£	12.00	£	-	£	12.00	to correct underpayment on invoice C1286992	
Direct Debits											
12/01/2018	323546	616/17	SGW Payroll	£	60.00	£	12.00	£	72.00	Payroll - Month 10	
14/12/2017	321245	617/17	SGW Payroll	£	60.00	£	12.00	£	72.00	Payroll - Month 9	
									£ 158,403.02	£ 23,798.65	£ 182,338.97

Authorise Payments - February 2018
Month No 11

Invoice Date	Invoice No	Our Ref Number	Supplier Name	Salary/Tax & NI/Pension	Net Value	VAT	Invoice Total	Analysis Description
23/02/2018		SAL/FEB/01	Salaries	£ 14,418.46	£ -	£ -	£ 14,418.46	Salary
23/02/2018		SAL/FEB/02	Tax & NI	£ 4,841.34	£ -	£ -	£ 4,841.34	Tax & NI
23/02/2018		SAL/FEB/03	Pension	£ 6,216.86	£ -	£ -	£ 6,216.86	Pension
Payments made between meetings								
23/01/2018		618	Breckley European Association	£ 40.00	£ -	£ -	£ 40.00	Mayors allowance
01/02/2018		619	Jennys Pond	£ 250.00	£ -	£ -	£ 250.00	BTC Grant
01/02/2018		620	St Peters Church	£ 228.00	£ -	£ -	£ 228.00	BTC Grant
01/02/2018		621	Pioneer Bathrooms	£ 474.29	£ 94.86	£ -	£ 569.15	Replacement taps - OFS Public Toilets
02/02/2018		622	CAB	£ 1,712.00	£ -	£ -	£ 1,712.00	BTC Grant
13/02/2018		623	C Hindson	£ 24.30	£ -	£ -	£ 24.30	Travel expenses
13/02/2018		624	M Banner	£ 64.80	£ -	£ -	£ 64.80	Travel expenses
Online payments								
15/01/2018	9577	625	ICCM	£ 130.00	£ 26.00	£ -	£ 156.00	Cemetery Course - B Sharp
17/01/2018	157518	626	Hazchem Safety	£ 28.03	£ -	£ -	£ 28.03	
19/01/2018	353515	627	George Browns	£ 7.56	£ 1.51	£ -	£ 9.07	
16/01/2018	5915	628	Global Mapping Ltd	£ 1,910.00	£ -	£ -	£ 1,910.00	Town Guide map
12/01/2018	72006	629	Cemetery Development Services	£ 2,800.00	£ 560.00	£ -	£ 3,360.00	Cemetery - plotting and survey
17/01/2018	4736318	630	PEAC	£ 299.00	£ 59.80	£ -	£ 358.80	Photocopier rental
30/12/2017	63276	631	Southern Agricultural Services	£ 329.63	£ 65.93	£ -	£ 395.56	Mule service
19/01/2018	4007570	632	SNC Grass Cutting	£ 17,945.95	£ 3,589.19	£ -	£ 21,535.14	2017 - 2018 Grass cutting contract
19/01/2018	4007571	633	SNC Grass Cutting	£ 16,985.52	£ 3,397.10	£ -	£ 20,382.62	2017 - 2018 Grass cutting contract
19/01/2018	262489	634	Shaw & Sons (Register of Burials)	£ 170.00	£ 34.00	£ -	£ 204.00	Cemetery book
20/01/2018	8062031372	635	Wave (water - Cemetery)	£ 3.36	£ -	£ -	£ 3.36	
31/01/2018	9895	636	AH Contracts	£ 594.00	£ 118.80	£ -	£ 712.80	Dog waste collection
24/01/2018	6620	637	NCALC	£ 72.00	£ -	£ -	£ 72.00	Perish Mapping training - A Moses, C Hindson
23/01/2018	104	638	Mike Carter Consultancy Services	£ 2,310.00	£ -	£ -	£ 2,310.00	Library consultation
26/01/2018	199304	639	Linnell Bros	£ 61.69	£ 12.34	£ -	£ 74.03	Fencing timber
24/01/2018	-	640	Linda Carter - Expenses	£ 10.99	£ -	£ -	£ 10.99	Coloured card - Jems
01/01/2018	1801	641	Meister Continental Foods - Unit 2	£ 2,500.00	£ -	£ -	£ 2,500.00	Unit 2 - rental
30/01/2018	6641	642	NCALC	£ 49.00	£ -	£ -	£ 49.00	GDPR training - A Moses
30/01/2018	6918	643	Haverstock	£ 5,000.00	£ 1,000.00	£ -	£ 6,000.00	HLF - Professional fees
29/01/2018	36120	644	Blachere	£ 3,496.50	£ 687.30	£ -	£ 4,123.80	Christmas Lights
30/01/2018	4007642	645	SNC - Grass cutting	£ 3,219.48	£ 643.90	£ -	£ 3,863.38	2017 - 2018 Grass cutting contract
31/01/2018	124488	646	Hydramex Ltd	£ 142.17	£ 28.44	£ -	£ 170.61	
31/01/2018	124696	647	SLCC	£ 140.00	£ 28.00	£ -	£ 168.00	Regional Conference - L Carter, A Moses
01/02/2018	8025	648	Healthmatic	£ 494.17	£ 98.83	£ -	£ 593.00	OFS - Toilet cleaning
31/01/2018	6630150395	649	Lyreco	£ 64.00	£ 12.80	£ -	£ 76.80	Stationery
11/02/2018	10423	650	Microshade Business Consultants	£ 338.25	£ 67.65	£ -	£ 405.90	Hosting
01/02/2018	2838261	651	Fuel Genie	£ 335.78	£ 67.14	£ -	£ 402.92	January - Fuel
04/02/2018	H156A7D26A	652	E-on	£ 24.91	£ 1.25	£ -	£ 26.16	
02/02/2018	8062445208	653	Wave (water - Unit 1)	£ 62.69	£ -	£ -	£ 62.69	Unit 1 - Water
07/02/2018	21238	654	Borras	£ 183,519.75	£ 36,703.95	£ -	£ 220,223.70	HLF - Borras Construction
02/02/2018	124719	655	SLCC	£ 269.00	£ 29.80	£ -	£ 298.80	Practitioners - A Moses
03/02/2018	Q014 BQ	656	BT	£ 274.10	£ 54.82	£ -	£ 328.92	9 Market Place - Telephone
06/02/2018	163962771/18	657	Total Gas & Power	£ 399.76	£ 79.96	£ -	£ 479.72	Town Hall - Electricity
14/02/2018	1402001	658	AGU Treecraft Ltd	£ 2,085.00	£ 417.00	£ -	£ 2,502.00	Works to trees at rear of Southfield School
13/03/2018	122378	659	RT Machinery	£ 625.00	£ 125.00	£ -	£ 750.00	Supply of Husvarna machine and operator tags
	103136	670	Smith Of Derby	£ 899.40	£ 179.88	£ -	£ 1,079.28	Depositon Clock for Egerton Hall
Direct Debits								
21/02/2018	164167547/18	DD/Feb/01	Total Gas & Power	£ 178.01	£ 8.90	£ -	£ 186.91	Town Centre - Electricity
23/02/2018	22308423	DD/Feb/02	Public Works Loan Board	£ 9,822.03	£ -	£ -	£ 9,822.03	Load repayment
				£ 257,536.73	£ 48,194.15	£ -	£ 334,000.99	

Brackley Town Council

Internal Audit Report 2017-18: Interim update

Adrian Shepherd-Roberts

For Auditing Solutions Ltd

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to Brackley Town Council since 2014.

This report sets out the work undertaken in relation to the 2017-18 financial year, during our visits on 22nd September 2017 and 13th February 2018, together with the matters arising and recommendations for action, where appropriate.

Internal Audit Approach

In undertaking our review for this year to date, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We have concluded that, on the basis of the programme of work we have undertaken to date, the Council has maintained adequate and effective internal control arrangements during the year.

However, our first interim visit we identified one area where we considered that further improvement in the overall internal controls was required. Details of the matter identified during the course of the audit visit is set out in the body of the report, with the recommendation arising further summarised in the appended Action Plan. We were pleased to note that this recommendation has now been implemented.

We ask that members consider the content of this report and acknowledge that the report has been reviewed by Council.

Detailed Report

Review of Accounting Records and Bank Reconciliations

The Council uses the Omega accounting software, with day-to-day transaction processing undertaken by the Responsible Finance Officer (RFO). The Council operates a number of accounts including two with Lloyds Bank (Current and Deposit) plus a “National Savings and Investment” account.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. To that end, we have: -

- Verified that an appropriate cost centre and nominal ledger structure is in place;
- Checked and agreed the opening Trial Balance for 2017-18 to the closing Financial Statements for 2016-17 to ensure that all balances have been rolled forward accurately;
- Examined the procedures in place with regard to the processing and approval of journals noting that each is subject to the independent approval;
- Checked and agreed two sample months’ transactions (April, July 2017 and January 2018) in the Lloyds Bank current account cash book to underlying bank statements and the transfers to and from the Deposit Account; and
- Checked and agreed bank reconciliations for the Lloyds Bank current account as at 30th April and 31st July 2017 and 31st January 2018, together with the verification of all other account balances from relevant bank statements.

Conclusions

We are pleased to report that no significant issues have been identified in this area of our review process. We will undertake further work in this area at our final visit.

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

Both the Standing Orders (SOs) and Financial Regulations (FRs) were reviewed and updated to reflect recent legislative changes as set out in the revised NALC model documents and were subsequently approved by Full Council in May 2015 and have again been readopted in May 2017.

We have continued our review of minutes for the Full Council and standing Committees (excepting Planning) for the year to ensure that no decisions have been made that might have an adverse impact on the Council’s short, medium or longer term financial position.

We note that the council adopted the General Power of Competence at the Full Council meeting on 3rd August 2015.

Conclusions

There are no matters requiring formal comment or recommendation in this area of our review process. We will undertake further work at future visits.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- An official order has been raised on each occasion where one would be anticipated;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and / or an acknowledgement of receipt, where no other form of invoice is available including fuel card payments;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for regular quarterly recovery.

We have continued testing in this area for compliance with the above criteria, selecting all payments individually in excess of £2,000, together with a more random sample of every 30th cashbook transaction (irrespective of value): we have duly examined some 59 payments, totalling £1,609,638 and representing 87% of all non-pay related costs in this financial year with all the above criteria met.

At our previous review we noted that the RFO had sole authority to make the electronic banking payments and, in line with best practice, all such payments should be checked once the payments have been made. Additionally, we noted that an internal review was previously undertaken by a nominated Member in order to demonstrate and effectively discharge the Council's corporate fiduciary responsibilities however records reflected that this had not been undertaken since 2016. We were pleased to note that this issue has now been reviewed and a checking process implemented.

Finally, we note that VAT reclaims continue to be submitted routinely and have verified the accurate submission of claims to October 2017.

Conclusions and recommendation

We are pleased to report that no significant issues have been identified in this area of our review process, however, we again note that monthly bank payments should be checked on a regular basis as the RFO is the sole authority for making the payments. Further work will be undertaken at future visits.

R1. Following the repeal of s 150(5) of the Local Government Act 1972 local councils in England must identify and protect income and expenditure and the money represented by

each. We note that payments made by BACS are input by the RFO, as the sole authority and these should be independently checked on a regular basis. The implementation of this payments checking has been undertaken by the Council.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that suitable arrangements exist to monitor and manage those risks identified in order to minimise the opportunity for their coming to fruition.

We note that a Management Risk Assessment Register was prepared and adopted by the Full Council at their meeting in February 2018.

We have confirmed that the Council is insured by Aviva with the current policy running to 31st May 2018: Employers' and Public Liability cover are both in place at £10 million, together with Fidelity Guarantee at £1 million.

Conclusions

No significant issues arise in this area of our review.

Precept Determination and Budgetary Control

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount of the precept placed on the Unitary Authority, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans. We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

The Council has again, as evidenced by the supporting documentation and minutes, undertaken an appropriate exercise in determining the budget and precept requirement for 2018-19: we note that the year's final precept of £658,728 was approved and adopted by full Council at its meeting in January 2018.

We are again pleased to note that regular budget monitoring reports are presented to members generally monthly, also noting that periodic virements are approved, where applicable, to meet current spending priorities. We have also examined the current year's budget outturn in conjunction with the update of our year-on-year analysis of income and expenditure levels seeking explanations for any significant variances in existence.

Conclusions

No issues have arisen in this area warranting formal comment.

Review of Income

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources; to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. To meet this objective, we:

- Note that the Council has a number of sources of income other than the precept, principally Town Hall hire, Cemetery, Markets, angling rental, grants and bank and investment interest;
- Also note that members have considered and approved to maintain the current level of fees for implementation in 2017-18 and also approved the fees for the Town Hall at the September 2017 Finance and Policy Committee meeting;
- Reviewed the management controls, documentation and invoicing, at our first visit for this financial year, in relation to Fire Station hire, the receipt of fees in respect of this area together with the banking of funds;
- Have at this review examined the management controls, documentation and invoicing in relation to the receipt of fees in respect of the Cemetery and memorials, together with the banking of funds: and
- Examined the detailed nominal income account records on the Omega accounting software to ensure that no obvious mis-coding exists or potential non-recovery of income due to the Council exist at the present time.

Conclusions

We are pleased to report that no issues have been identified in this area warranting formal comment or recommendation with controls working appropriately and effectively. We will undertake further work at our final visit.

Petty Cash Account

The Council does not operate a petty cash account. As part of our expenditure testing at our first interim visit we checked a sample of the fuel card receipts and statements.

Salaries and Wages

The Council operates a bureau payroll system with SWG Payroll. The Council employs a number of staff on both a full and part time basis, all earnings being paid monthly.

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further revised from 1st April 2016 in relation to employee percentage bandings. To meet that objective, we have checked detail of payroll transactions in July 2017, ensuring that:

Payslips and other summary level data are provided to the payroll provider and, on that basis, staff are paid their monthly salary by BACS through the Council's bankers.

- Gross salaries are paid in accord with the approved NJC scale points;
- Correct PAYE codes and NIC tables were being applied;
- Appropriate rates of superannuation deductions are being applied;
- Timesheets are prepared, signed by the employee and certified as correct for payment by the Clerk; and
- Net salary payments, via the BACS banking process, were in accord with staff payslips for the month.

Conclusions

No issues have been identified in this area of our review warranting formal comment or recommendation.

Investment and Loans

The Council has no investments requiring separate disclosure, any "surplus" funds being held in a National Savings & Investment Account which is updated annually.

The Council, in February 2016, commenced a Public Works Loan Board loan for £250,000. We have checked the first half yearly repayment for 2017-18 and will ensure that the repayments and outstanding loan balances are reflected in the accounts and Annual Return.

Conclusions

No matters arise in this area of our review warranting formal comment or recommendation. We will undertake further work in this area at future visits.

Rec. No.	Recommendation	Response
R1	<p>Following the repeal of s 150(5) of the Local Government Act 1972 local councils in England must identify and protect income and expenditure and the money represented by each. We note that payments made by BACS are input by the RFO, as the sole authority and these should be independently checked on a regular basis.</p>	<p>The implementation of this payments checking has been undertaken by the Council.</p>

BRACKLEY TOWN COUNCIL
TABLE OF FEES AND CHARGES
(Revised with effect from 1st April 2017)

No further increase until April 2018

1. EXCLUSIVE RIGHTS OF BURIAL IN EARTHEN GRAVES

For the Exclusive Right of Burial for a period of seventy-five years in an earthen grave 7ft x 3ft (2.15m x 0.90m)	£305.00
In the 'Garden of Rest' the charge for Exclusive Right of Burial for a period of seventy-five years in an earthen grave of 18in x 18in (0.45m x 0.45m)	£198.00

2. INTERMENTS

In single graves or 7ft x 3ft (2.15m x 0.90m), in addition to the cost of the Exclusive Right of Burial.	£305.00
In double graves - as above	£335.00
Reopening of double grave where exclusive rights has already been purchased.	£305.00
In graves of 18in x 18in (0.45m x 0.45m) where the remains have been cremated, and in addition to the cost of the Exclusive Right of Burial.	£198.00

3. HEADSTONES AND MONUMENTAL INSCRIPTIONS

For the right to erect or place a headstone not exceeding 3ft (0.90m) in height and 2ft 6ins (0.75m) in breadth, with a base not exceeding 3ft (0.90m) x 1ft 6ins (0.45m)	£145.00
For the right to lay a tablet not exceeding 18ins x 18ins (0.45m x 0.45m)	£100.00
Each inscription after the first on any headstone	£50.00

4. MISCELLANEOUS CHARGES

Brackley Town Council Staff to prepare an Ashes plot	£50.00
Certified extracts from the Register of Burials (per entry)	£10.00
Searches in the Register of Burials One year	£10.00
Registration of transfer of Exclusive Right of Burial	£10.00
Certified copies of Grants of Exclusive Right of Burial - per copy	£10.00

There is no charge for children's burial under the age of 16 years old where the parent of that child is a parishioner.

The fees, payments and sums above will be doubled where the person to be interred or the person who receives a grant of any of the rights referred to in sections 1 and 2 of the table is not a parishioner of the Town of Brackley or has moved away more than five years ago.