



Council Offices, The Priory Centre, St Neots, Cambridgeshire, PE19 2BH
Tel: 01480 388911 - Email: enquiries@stneots-tc.gov.uk - Web: www.stneots-tc.gov.uk

To: Committee Members

Cllrs Thorpe (Chairman), Chapman (Deputy Chairman), D Giles, Eyre, Maslen, Cooper-Marsh, Christine Green, Davies, Presland

Copies: County Councillors - J Wisson, S Taylor, & D Wells
District Councillors - N Johnson, D Wells, Dr P Gaskin, & K Prentice
Town Councillors (not a member of this committee)
Local Press, Town Council noticeboard and website

NOTICE IS GIVEN that an **FINANCE & GOVERNANCE COMMITTEE** will be held in the **PRIORY CENTRE**, Priory Lane, St Neots, PE19 2BH on **Tuesday 11 June 2019 at 7:15pm.**

Members of the Committee are HEREBY SUMMONED to attend to consider the following business:

Public Participation

There will be a 10 minute public participation before the meeting to allow any resident to address the Committee on any matter appearing on the agenda for this meeting.

A G E N D A

1. Apologies for Absence

To receive and accept Councillor’s apologies for absence.

2. Declarations of Interest

To receive from Councillors declarations as to Disclosable Pecuniary Interests and/or Non Statutory Disclosable Interests along with the nature of those interests in relation to any agenda item.

3. Minutes

To approve the minutes of the Finance & Governance Committee held on 7 May 2019 as a true and accurate record. Attachment 1

4. Grant Aid Application

Members to consider a grant application from St Neots Library for their summer reading challenge. Attachment 2

5. Payments

Members to note the payments report for April 2019 Attachment 3

6. Grant Aid Policy

Members to approve the updated Grant Aid Policy for the Town Council. Attachment 4

7. Internal Audit Report

Members to receive and discuss the 2018/2019 final internal audit report. Attachment 5

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Ed Reilly
Town Clerk

Attachment 1

Minutes

MINUTES OF THE MEETING OF FINANCE & GOVERNANCE COMMITTEE
HELD AT THE PRIORY CENTRE, PRIORY LANE, ST NEOTS
ON TUESDAY 7th MAY 2019

Present: Cllrs Thorpe (Chairman), Chapman (Deputy Chairman), Eyre, Davies, Cooper-Marsh & Presland

Also present: Deputy Town Clerk & Responsible Finance Officer

Public Participation

Members of the public were present.

79. Apologies

Apologies were received from Cllrs D Giles, Christine Green and Maslen all with valid reasons.

80. Declarations of Interest

Cllr Chapman declared a non-pecuniary interest as a member of Friends of St Neots Museum.

81. Minutes

It was proposed and seconded to accept the minutes of the Finance & Governance Committee held on 9th April 2019 as a true and accurate record of that meeting.

RESOLVED to accept the proposal.

82. Grant Aid Application

Cllr Eyre joined the meeting at 7.22pm; he had no declarations of interest.

Members considered an application from St Neots Museum to support their annual history festival event held on St Neots Market Square. It was proposed and seconded that the sum of £2,648 is awarded to St Neots Museum from the General Grant fund.

RESOLVED unanimously to accept the proposal.

83. Payments

Page 3263 referred to payment of £2,700 for the new Priory Centre pontoon decking. This had previously gone through a tender process and a supplier approved to carry out the works. These works were understood to have now been carried out in house and members requested that the Centres Manager provide an update to this committee as to the reasons why it was decided not to use the approved supplier.

Members noted the payment report for March 2019.

84. Bank and Cash Investment Reconciliation

Members noted the report to 31/03/2019.

The Chairman will write a letter to all Committee Chairmen and Deputy Chairmen reminding them of their responsibilities with delegated funding.

85. Internal Auditors

Members had before them 3 quotations from organisations for the provision of Internal Audit Services for the Council. The RFO confirmed that the next internal audit visit is due in October 2019. The question came up about HDC previously acting as internal auditors.

It was proposed and seconded by members that this item is deferred and that the RFO seeks a quote from HDC to carry out the Council's internal audit.

RESOLVED to accept the proposal.

There being no further business the meeting was closed.

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Chairman

DRAFT

Attachment 2

Grant Aid Application



St Neots
Town Council

GRANT AID APPLICATION FORM

Name of organisation:	St Neots Library
Adult membership:	
Other members: (Children/families)	
Purpose of organisation:	
Registered charity No: (If Charity)	

Contact name & position: (Individual authorised to make the application)	Martin Gilman Area Library Manager St Neots Library
Contact address: (including post code)	St Neots Library, Priory Lane PE19 2BH
Contact telephone No:	01480 379844
E-mail address:	Martin.gilman@cambridgeshire.gov.uk

Amount of grant applied for:	£250
Description of the project requiring financial support:	<p>St Neots Town Council has generously supported the library in recent years and I am emailing to request a further grant this year.</p> <p>The purpose of the grant is to help fund the annual Summer Reading Challenge at St Neots Library and to support events and activities promoting the library and reading held during the year. The SRC is a national initiative co-ordinated by The Reading Agency. Children are challenged to read at least 6 books during the summer holidays. Those who join the scheme are issued with a membership folder on which they can record details of the books they have read. They are issued with stickers and other incentives and library staff and volunteers are on hand to talk to children about what they have read and to recommend other books. This is a particularly valuable aspect of the challenge. All children who complete 6 books are awarded a medal and certificate at a special presentation ceremony after school in the library and, to which council members are warmly invited. I am delighted to report that last year over 569 children took part at St Neots Library with 323 completing the challenge.</p> <p>In previous years, the Council has generously supported us with grants of</p>

	<p>£250. Cambridgeshire Libraries will fund the Summer Reading Challenge stationery, promotional materials and award certificates and medals. Your donation will help fund additional staff hours to promote and deliver the challenge and pay for supporting activities, which add to the value of the experience. If we are successful in this application, your contribution will be acknowledged in promotional material and at the certificate presentation ceremony.</p> <p>Should you be able to increase your support, then we would be able to develop our offer of events and activities throughout the year - including visits by authors, illustrators, storytellers and artists - events which add to the value and experience of the library service and help foster a love of reading, lifelong learning and support community cohesion and participation.</p>
Estimated total cost of the project:	
Breakdown of other funding sought: - Other Grant Aid: - Reserves - Internal Fundraising	

Describe the anticipated benefits to the organisation and to St Neots if the project is completed.	
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Have applications been made to other funding bodies in respect of this project?		
Organisations Names:	Approved Amount:	Date:

Details of any previous financial support received in the last 5 years, including St Neots Town Council:		
Organisations Names:	Approved Amount:	Date:
St Neots Town Council	£250	2018 and previous years.

Checklist for applicants:	
Constitution/Set of Rules	Budget for current year
Annual accounts for last financial year	Project estimates
Management accounts for current year	Other supporting information

Declaration:	
I have read and accepted the terms and conditions under which any grant awarded will be met.	
Signed:	Martin Gilman
Position:	Area Library Manager
Date:	20/5/19

Please return to:

Teodora Kostova
Finance Manager
St Neots Town Council
Priory Lane
St Neots
PE19 2BH

E-mail: teodora.kostova@stneots-tc.gov.uk

Attachment 3

Payments - April 2019

At : 10:41

Barclaycard

List of Payments made between 01/04/2019 and 30/04/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/04/2019	ACCRUALS 31-03-2019	BARCLCARD	884.05		ACCRUALS 31-03-2019
08/04/2019	BOHEMIA	BARCLCARD	9.90		TOWN PROM MEETING
08/04/2019	ITUNES	BARCLACARD	0.79		ICLOUD SUBS

Total Payments 894.74

**St. Neots Town Council
Journal Reprint**

		Amount
Date	Transaction Detail	Debit
31/03/2019	Microwave EC	111.96
31/03/2019	Microwave PC	111.97
31/03/2019	Glyn Hopkins lights repairs-ops	221.76
31/03/2019	Computer Maintenance	12.64
31/03/2019	Printing Postage & Stationery	12.99
31/03/2019	Printing Postage & Stationery	18.00
31/03/2019	Subscriptions & Publications	7.99
31/03/2019	Poundland - Charity Ball-Barcl	22.00
31/03/2019	Amazon - Charity Ball-Barcl	60.66
31/03/2019	Amazon - Charity Ball-Barcl	24.99
31/03/2019	Amazon - Charity Ball-Barcl	117.13
31/03/2019	Amazon - Charity Ball-Barcl	119.21
31/03/2019	Amazon - Charity Ball-Barcl	15.96
31/03/2019	Amazon - Charity Ball-Barcl	18.99
31/03/2019	Bohemia Meeting	7.80
	BARCLAYCARD TOTAL	884.05

St. Neots Town Council 2019-20

Priory Centre Current Account

List of Payments made between 01/04/2019 and 30/04/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
02/04/2019	First Data Europe Ltd	45.48	Card terminal rental - TC and PC
04/04/2019	SSE business.co.uk	3,388.26	8531 Gas 12/18 - 3/19 PC
05/04/2019	Payment Sense Ltd	66.62	Purchase Ledger Payment
15/04/2019	First Data Europe Ltd	53.98	8626 Card transactions PC
15/04/2019	First Data Europe Ltd	27.30	Card transactions TC
15/04/2019	HDC	1,673.00	Rates - Priory Centre
30/04/2019	Payment Sense Ltd	66.62	8596 Compliance & PCI DSS TC
Total Payments		5,321.26	

St. Neots Town Council 2019-20

Town Council Current Account

List of Payments made between 01/04/2019 and 30/04/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
01/04/2019	BACS	BACS Pymnt	1,071.00	BACS B/L Pymnt Page 3278
01/04/2019	Scottish & Southern Energy - S	279701531	266.00	8569 Elec 12/18-3/19 TOILETS
01/04/2019	Fuel Card Services Ltd	BPL251143	104.20	8573 Fuel Bill 15-21/3 OPS
01/04/2019	Fuel Card Services	ESL3000154	150.01	8574 Fuel bill 17-22/3 OPS
01/04/2019	Priory Centre Cafe Petty Cash	PC TOP UP	250.00	PC PC TOP UP
01/04/2019	MAILCHIMP	DD	7.73	MONTHLY SUBSC
02/04/2019	ZURICH MUNICIPAL	DD	18,026.38	Insurance - 01/04/2019 - 31/03/2020
04/04/2019	BARCLAYS	DD	29.91	BANK CHARGES
04/04/2019	ELAS	DD	655.55	MONTH SUBSCRIPTIONS
04/04/2019	PAYROLL - W52	BACS	1,100.62	PAYROLL - W52
08/04/2019	Fuel Card Services	DD	233.90	8613 Fuel bill 3/19 OPS
08/04/2019	Fuel Card Services Ltd	DD	561.02	8612 Fuel bill 3/19 OPS
08/04/2019	Yell Customer Service Team	DD	50.71	Purchase Ledger Payment
09/04/2019	BRITISH TELECOM	DD	33.41	8592 Spare line 3/19 TC
09/04/2019	Mayor's Charity Current	TC TO M.C.	1,396.00	MAYOR'S BALL MARCH REC
11/04/2019	BACS	BACS Pymnt	43,632.99	BACS B/L Pymnt Page 3270 - 3276
11/04/2019	PAYROLL - W1	BACS	1,032.24	PAYROLL - W1
11/04/2019	HDC	BACS	2,475.00	ELECTRICITY CARDS -MARCH
15/04/2019	Scottish & Southern Energy - R	DD	447.30	8559 Electricity 3 mnths TOILE
15/04/2019	Fuel Card Services	DD	290.91	8636 Fuel bill 1-4/4 OPS
15/04/2019	Fuel Card Services Ltd	DD	75.22	8635 Fuel Bill 4/4 OPS
15/04/2019	ANGLIAN WATER SERVICES LTD	DD	831.36	Purchase Ledger Payment
15/04/2019	ANGLIAN WATER SERVICES LTD	DD	1,847.40	8544 Water 12/18 - 3/19 TOILET
15/04/2019	Barclaycard	BARCLCARD	894.74	BARCLAYCARD REPAYMENT
15/04/2019	PAYROLL - M1	BACS	80,174.96	PAYROLL - M1
15/04/2019	HDC	DD	31.96	RATES-HOWITTS LANE
15/04/2019	HDC	DD	36.53	RATES-SOUTH STREET TOILETS
15/04/2019	HDC	DD	56.54	RATES-OLD CEMETRY
15/04/2019	HDC	DD	101.65	RATES - SOUTH STREET STORE
15/04/2019	HDC	DD	145.90	RATES-NEW CEMETRY
15/04/2019	HDC	DD	162.30	RATES - TEBBUTTS RD TOILETS
15/04/2019	HDC	DD	445.10	RATES - EATONS CENTRE
15/04/2019	HDC	DD	996.75	RATES - 12 LEVELLERS LANE
18/04/2019	O2	18042019	268.98	8591 Mobile phones 3/19 TC
18/04/2019	HMRC	BACS	13,507.82	PAYE & NIC - M12
18/04/2019	PAYROLL - W2	BACS	1,216.24	PAYROLL - W2
23/04/2019	Fuel Card Services	DD	1.20	8700 Carbon Count OPS
23/04/2019	Fuel Card Services Ltd	DD	1.20	8699 Carbon Count OPS
25/04/2019	BOC LTD	DD	54.32	8575 Gas for pumps PC
25/04/2019	Neopost Limited	DD	6.00	8589 Postage 3/19 TC
25/04/2019	Marston's PLC	DD	1,898.76	8533 Brewery order 20/3 PC
25/04/2019	PAYROLL - W3	BACS	978.07	PAYROLL - W3
26/04/2019	Scottish & Southern Energy - P	26042019	1,820.65	8637 Electricity 3/19 PC
29/04/2019	BACS	BACS Pymnt	111.00	BACS B/L Pymnt Page 3279
29/04/2019	Virgin Media Services	DD	36.00	8687 Broadband 4/19 TC
29/04/2019	Virgin Media Services	DD	72.00	Purchase Ledger Payment
29/04/2019	BIFFA WASTE SERVICES	DD	117.30	8562 Waste collection 3/19 OPS
29/04/2019	Southern & Scottish Energy - E	DD	395.89	8623 Electricity 3/19 EC
29/04/2019	Fuel Card Services	DD	472.19	8695 Fuel bill 15-17/4 OPS
29/04/2019	Scottish & Southern Energy - D	DD	879.72	8628 Electricity 1-4/19 OPS
29/04/2019	Petty Cash Town Council	101134	250.00	TC PETTY CASH TOP UP
29/04/2019	Priory Centre Cafe Petty Cash	101134	250.00	PC PC TOP UP
30/04/2019	Jola Cloud Solutions	DD	486.52	8642 Telephony 3/19 TC
30/04/2019	MAILCHIMP	DD	7.83	MONTHLY SUBSC
30/04/2019	HDC	DD	135.25	RATES- 6B SOUTH STREET

Total Payments

180,582.23

At : 11:43

Reprint of Purchase Ledger Payments Entered

Ledger No : 1			Month No : 1		Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
Trade UK			BQ2404				
28/02/2019	0956161529	8480 Exposed cistern OPS		39.99	0.00	39.99	0.00
14/03/2019	0959971742	8496 Paint & brushes PC		290.46	0.00	290.46	0.00
18/03/2019	0960783059	8579 Painting materials EC		51.32	0.00	51.32	0.00
18/03/2019	0960879102	8537 Pest stop bird spikes OPS		29.99	0.00	29.99	0.00
18/03/2019	0960879110	8539 Drill bits OPS		2.59	0.00	2.59	0.00
18/03/2019	20960879099	8536 Screwdriver bits OPS		11.04	0.00	11.04	0.00
20/03/2019	0961552719	8566 2 x Black out blinds OPS		42.00	0.00	42.00	0.00
26/03/2019	0963300954	8568 Safety signs etc OPS		100.12	0.00	100.12	0.00
					0.00	567.51	
				Above paid on : 11/04/2019		By BACS	5
COOLERAID LTD			COO001				
31/03/2019	1427530	8584 5 x 19 ltr water PC		44.70	0.00	44.70	0.00
					0.00	44.70	
				Above paid on : 11/04/2019		By BACS	10
DOVE'S HYGIENE SERVICES			DHS001				
28/02/2019	29877	8511 Hygiene svc 2/19 EC		40.39	0.00	40.39	0.00
25/03/2019	29943	8576 Hygiene svc 3/19 PC		116.01	0.00	116.01	0.00
31/03/2019	30033	8582 Hygiene svc 3/19 EC		40.39	0.00	40.39	0.00
					0.00	196.79	
				Above paid on : 11/04/2019		By BACS	11
ESPO			ESP001				
04/03/2019	5188364	8514 Stationery PC		59.63	0.00	59.63	0.00
04/03/2019	5188365	8512 Stationery TC		33.90	0.00	33.90	0.00
18/03/2019	5204916	8593 Stationery TC		179.51	0.00	179.51	0.00
					0.00	273.04	
				Above paid on : 11/04/2019		By BACS	12
STABLE CABLES ELECTRICAL			STA008				
13/03/2019	65625	8521 Sockets & Fuses PC		28.62	0.00	28.62	0.00
					0.00	28.62	
				Above paid on : 11/04/2019		By BACS	21
MASKEARAI INDUSTRIAL SUPPLIES			MAS002				

At : 11:43

Reprint of Purchase Ledger Payments Entered

Ledger No : 1			Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
28/02/2019	67169	8481 Black bags OPS		157.03	0.00	157.03	0.00
28/03/2019	10056	8555 Returned black sacks OPS		-105.05	0.00	-105.05	0.00
29/03/2019	67412	8556 Cleaning materials OPS		170.69	0.00	170.69	0.00
29/03/2019	67413	8557 Cleaning materials TOILET		553.91	0.00	553.91	0.00
						0.00	776.58
				Above paid on : 11/04/2019		By BACS	25
ARTHUR IBBETT LTD			ART003				
08/03/2019	147429	8507 Light lenses OPS		119.96	0.00	119.96	0.00
08/03/2019	147430	8508 Saws and blades OPS		220.31	0.00	220.31	0.00
13/03/2019	147675	8542 Mowers x 3 OPS		1,980.00	0.00	1,980.00	0.00
						0.00	2,320.27
				Above paid on : 11/04/2019		By BACS	3
SUNGLINT LTD			SUN001				
29/01/2019	48203	8532 Post mix drinks PC		95.04	0.00	95.04	0.00
						0.00	95.04
				Above paid on : 11/04/2019		By BACS	49
Abbey Roofing			ABB001				
15/03/2019	10133	8585 Roofing work TC		6,432.00	0.00	6,432.00	0.00
						0.00	6,432.00
				Above paid on : 11/04/2019		By BACS	ABB001
Aircover			AIR002				
18/03/2019	5456	8530 Cleaning of vents PC		1,680.00	0.00	1,680.00	0.00
20/03/2019	5464	8529 Cleaning of air ducts EC		288.00	0.00	288.00	0.00
						0.00	1,968.00
				Above paid on : 11/04/2019		By BACS	AIR002
A J Pearson			AJP001				
28/03/2019	AJP2018I-19	8558 Mtc Jubilee Gdns OPS		30.00	0.00	30.00	0.00
						0.00	30.00
				Above paid on : 11/04/2019		By BACS	AJP001
ARCHANT HERTS & CAMBS			ARC007				
28/02/2019	82970058	8528 Ad Hunts Post 27/2 TC		216.00	0.00	216.00	0.00

At : 11:43

Reprint of Purchase Ledger Payments Entered

Ledger No : 1			Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
08/03/2019	82973339	8504 Ad Hunts Post 6/3 PC		48.00	0.00	48.00	0.00
15/03/2019	82975477	8515 Ad Hunts Post 13/3 PC		216.00	0.00	216.00	0.00
31/03/2019	82979739	8600 Ad Hunts Post 27/3 PC		216.00	0.00	216.00	0.00
						0.00	696.00
				Above paid on : 11/04/2019		By BACS	ARC007
Ball Colegrave Ltd			BALL001				
01/03/2019	97422508	8501 Borecole Redbox OPS		5.32	0.00	5.32	0.00
06/03/2019	97434033	8525 Flowers for town OPS		782.45	0.00	782.45	0.00
18/03/2019	97467939	8546 Bedding Flowers OPS		988.80	0.00	988.80	0.00
26/03/2019	97494971	8563 Plant plugs 2019 OPS		589.93	0.00	589.93	0.00
						0.00	2,366.50
				Above paid on : 11/04/2019		By BACS	BALL001
Bedford College			BED001				
26/02/2019	83159	8455 Training course x 1 TC		175.00	0.00	175.00	0.00
28/02/2019	83187	8456 Training course x 2 TC		1,080.00	0.00	1,080.00	0.00
28/02/2019	83211	8457 Training course x 1 TC		540.00	0.00	540.00	0.00
						0.00	1,795.00
				Above paid on : 11/04/2019		By BACS	BED001
BEDFORD TIMBER LTD			BED2205				
28/02/2019	54910	8482 Postcrete OPS		100.45	0.00	100.45	0.00
06/03/2019	55116	8506 25 x 50 Tile batton OPS		4.61	0.00	4.61	0.00
08/03/2019	55103	8527 Post mix postcrete OPS		46.80	0.00	46.80	0.00
08/03/2019	55209	8516 Utility knife OPS		19.85	0.00	19.85	0.00
11/03/2019	55259	8524 Sealant gun & glue OPS		30.22	0.00	30.22	0.00
21/03/2019	55604	8601 50 x 75 par joinery OPS		15.12	0.00	15.12	0.00
27/03/2019	55782	8570 Piping & guttering OPS		122.85	0.00	122.85	0.00
						0.00	339.90
				Above paid on : 11/04/2019		By BACS	BED2205
berrycroft stores ltd			BER004				
06/03/2019	63231	8541 Compost & pots OPS		3,391.70	0.00	3,391.70	0.00
						0.00	3,391.70
				Above paid on : 11/04/2019		By BACS	BER004
KEN BOOTH & CO LTD			BK0032				

At : 11:43

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
08/03/2019	304438	8505 Toilet rolls PC		92.41	0.00	92.41	0.00
					0.00	92.41	
				Above paid on : 11/04/2019		By BACS	BK0032
		Bluefish Office Products	BLU001				
28/02/2019	IB897550	8491 Copier paper TC		24.30	0.00	24.30	0.00
18/03/2019	IB901137	8597 Copier paper TC		53.82	0.00	53.82	0.00
					0.00	78.12	
				Above paid on : 11/04/2019		By BACS	BLU001
		British Gas Services Ltd	BRI003				
18/03/2019	BR2386893CO	8586 Annual careplan boiler TC		283.65	0.00	283.65	0.00
					0.00	283.65	
				Above paid on : 11/04/2019		By BACS	BRI003
		CAMBRIDGESHIRE COUNTY COUNCIL	CCC090				
26/02/2019	423300005649	8484 Unfunded pensions 1/19 TC		317.00	0.00	317.00	0.00
07/03/2019	423300006178	8549 Unfunded pensions TC		634.00	0.00	634.00	0.00
22/03/2019	423000682171	8552 Street lighting 1 yr TC		3,509.38	0.00	3,509.38	0.00
					0.00	4,460.38	
				Above paid on : 11/04/2019		By BACS	CCC090
		Certas Energy UK Ltd	CER001				
25/03/2019	2248133	8565 Glasshouse heat fuel OPS		563.43	0.00	563.43	0.00
					0.00	563.43	
				Above paid on : 11/04/2019		By BACS	CER001
		David Ogilvie Engineering	DAV002				
14/03/2019	183211	8595 WW1 Bench TC		2,539.20	0.00	2,539.20	0.00
					0.00	2,539.20	
				Above paid on : 11/04/2019		By BACS	DAV002
		Amey Cespa	DON001				
14/12/2018	10199262	8578 Waste disposal 12/18 EC		33.31	0.00	33.31	0.00
28/02/2019	101108573	8494 Waste collection 2/19 EC		38.35	0.00	38.35	0.00
28/02/2019	101109432	8493 Waste collection 1/19 PC		148.22	0.00	148.22	0.00
					0.00	219.88	
				Above paid on : 11/04/2019		By BACS	DON001
		Dream Clean Services Ltd	DRE001				

At : 11:43

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
14/03/2019	28294	8572 Cleaning 2/19 TOILETS		1,334.40	0.00	1,334.40	0.00
					0.00	1,334.40	
				Above paid on : 11/04/2019		By BACS	DRE001
		Gable Events Limited	GBE001				
25/03/2019	107250	8594 DBR Management TC		900.00	0.00	900.00	0.00
					0.00	900.00	
				Above paid on : 11/04/2019		By BACS	GBE001
		Mark Hansard and Gary Lee	HAN001				
28/03/2019	MB2019	8590 Comperes x 2 Ball TC		150.00	0.00	150.00	0.00
					0.00	150.00	
				Above paid on : 11/04/2019		By BACS	HAN001
		Huntingdonshire District Council	HDC001				
13/03/2019	70012572	8550 Insurance recharge OPS		342.49	0.00	342.49	0.00
26/03/2019	70012874	8551 By-Election fees TC		4,980.72	0.00	4,980.72	0.00
					0.00	5,323.21	
				Above paid on : 11/04/2019		By BACS	HDC001
		Jewson Ltd	JEW001				
25/02/2019	3114/00176416	8485 Annular ring nail OPS		41.62	0.00	41.62	0.00
					0.00	41.62	
				Above paid on : 11/04/2019		By BACS	JEW001
		Wider Plan Ltd	KID001				
22/03/2019	5045591	8602 Childcare vouchers TC		10.54	0.00	10.54	0.00
					0.00	10.54	
				Above paid on : 11/04/2019		By BACS	KID001
		Reesink Turfcare	LEL001				
27/02/2019	PSI1905354	8477 Filters & elements OPS		430.75	0.00	430.75	0.00
27/02/2019	PSI1905360	8476 Atomic blade kit OPS		314.40	0.00	314.40	0.00
04/03/2019	PSI1905818	85119 Training course x 2 OPS		336.00	0.00	336.00	0.00
08/03/2019	PSI1906395	8545 Mower parts OPS		308.27	0.00	308.27	0.00
22/03/2019	PSI190746	8571 Signal turn RH OPS		111.76	0.00	111.76	0.00
					0.00	1,501.18	
				Above paid on : 11/04/2019		By BACS	LEL001
		Multisigns	MUL003				

At : 11:43

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
27/02/2019	372094	8560 Clean playground sign OPS		57.60	0.00	57.60	0.00
12/03/2019	372090	8561 New graphics Transit OPS		72.00	0.00	72.00	0.00
					0.00	129.60	
				Above paid on : 11/04/2019		By BACS	MUL003
		Myriad Plant Room Services	MYR001				
06/03/2019	7949	8499 Boiler repair EC		270.00	0.00	270.00	0.00
					0.00	270.00	
				Above paid on : 11/04/2019		By BACS	MYR001
		NATIONAL ASSOCIATION OF LOCAL	NALC025				
04/03/2019	401064	8502 Annual Subscription TC		108.00	0.00	108.00	0.00
					0.00	108.00	
				Above paid on : 11/04/2019		By BACS	NALC025
		North West Anglia NHS Foundation	NHS001				
28/02/2019	17445652	8490 Consultation TC		105.00	0.00	105.00	0.00
					0.00	105.00	
				Above paid on : 11/04/2019		By BACS	NHS001
		PUBLIC PERFORMANCE LICENSING	PPL001				
27/02/2019	SIN978879	8495 PPL 1/19 PC		427.94	0.00	427.94	0.00
					0.00	427.94	
				Above paid on : 11/04/2019		By BACS	PPL001
		SOCIETY OF LOCAL COUCIL CLERKS	SLC009				
19/03/2019	128472	8598 Training seminar TC		96.00	0.00	96.00	0.00
					0.00	96.00	
				Above paid on : 11/04/2019		By BACS	SLC009
		STL Property Services Ltd	STL001				
28/02/2019	28022019	8483 Installing sockets PC		555.00	0.00	555.00	0.00
					0.00	555.00	
				Above paid on : 11/04/2019		By BACS	STL0001
		Streetmaster Products	STR002				
11/03/2019	6111	8599 Memorial bench TC		909.60	0.00	909.60	0.00
					0.00	909.60	
				Above paid on : 11/04/2019		By BACS	STR002
		T C Harriossn Ford	TCHF001				

At : 11:43

Reprint of Purchase Ledger Payments Entered

Ledger No : 1			Month No : 1		Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
13/03/2019	35739829	8526 Repairs to AD16 DKF OPS		251.04	0.00	251.04	0.00
					0.00	251.04	
				Above paid on : 11/04/2019		By BACS	tch
TCHIBO COFFEE INTERNATIONAL LTD TCH001							
13/03/2019	9411496889	8540 Coffe shop supplies PC		419.24	0.00	419.24	0.00
31/03/2019	9411504838	8577 Coffe mchn rent 3/19 PC		98.82	0.00	98.82	0.00
					0.00	518.06	
				Above paid on : 11/04/2019		By BACS	TCH001
Thomas Ridley & Son Ltd			THO001				
05/03/2019	39099	8500 Crisps & chocolate PC		219.12	0.00	219.12	0.00
19/03/2019	53752B	8513 Crisps & chocolate PC		285.13	0.00	285.13	0.00
26/03/2019	61064B	8580 Bottled soft drinks PC		300.43	0.00	300.43	0.00
					0.00	804.68	
				Above paid on : 11/04/2019		By BACS	THO001
Visit Cambridge & Beyond			VIS001				
28/03/2019	INV-4565	8588 Annual subscription 19 TC		630.00	0.00	630.00	0.00
					0.00	630.00	
				Above paid on : 11/04/2019		By BACS	VIS001
Carpantsexpress Ltd			CAR005				
12/03/2019	SS0088162	8522 Bulbs & screenwash OPS		8.40	0.00	8.40	0.00
					0.00	8.40	
				Above paid on : 11/04/2019		By BACS	wer
PAYMENT TOTALS				0.00		43,632.99	

At : 11:41

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		C J Myers Installation Services	CJM001				
27/03/2019	27032019	8554 Fire door safety checkOP		1,071.00	0.00	1,071.00	0.00
					0.00	1,071.00	
				Above paid on : 01/04/2019		By BACS	CJM001
				PAYMENT TOTALS	0.00	1,071.00	

At : 11:44

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 1	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		Marquees of Cambride	MT001				
21/03/2019	MT1903200	8654 Table hire TC		111.00	0.00	111.00	0.00
					0.00	111.00	
			Above paid on : 29/04/2019			By BACS	MT001
			PAYMENT TOTALS		0.00	111.00	

Attachment 4

Grant Aid Policy



GRANT AID POLICY

Revision at Finance & Governance Committee
Meeting held on: 11th June 2019

1. GENERAL

St Neots Town Council grants are made for the benefit of people and projects local to St Neots. Applications will be considered for financial assistance towards a specific project or activity from individuals, community associations, cultural, educational, sporting and charitable organisations, which are non-commercial and whose membership and field of activity is centred in the area covered by St Neots Town Council. Funds are allocated annually to provide grants to cultural, sporting and community groups serving St Neots (including Eaton Ford, Eaton Socon, Eynesbury Priory Park and Loves Farm).

2. GRANT AID AIMS

- To enable local people to participate in voluntary groups and activities;
- To help the Town's voluntary groups to improve effectiveness;
- To ensure the provision of services, needed by the Town's residents, via the voluntary sector;
- To support organisations which meet the needs of people experiencing social and economic difficulties;
- To ensure that there is equality of access and opportunity for all Town residents to the services it provides and funds.

(The Town Council defines a voluntary group as a non-profit making organisation, set up and run by a voluntary, unpaid management committee.)

3. CAPITAL PROJECTS (SPECIAL PROJECTS)

As a general rule the Council will consider projects up to a maximum amount of grant aid of £10,000 with the following priorities:

- Projects for the provision of facilities where none currently exists;
- Projects for the correction of health & safety failures;
- Projects for the replacement of provision which has come to the end of its natural life;
- Projects for the improvement or replacement of existing facilities.

Any grants over £10,000 would require the applicants to first arrange a meeting with the Town Clerk and RFO, who will advise the applicants on further documentation to accompany the application. Applications will then be presented to Finance and Governance Committee for scrutiny and to draw up any heads of terms for a grant contract.

Provided that the Finance and Governance Committee is satisfied with the application, a recommendation (including how any grant will be financed) will be made to Full Council to approve.

4. REVENUE GRANTS (GENERAL GRANTS)

Small grants available to assist with purchase of equipment or the provision of services and, in exceptional cases, can be made available to help with operating costs.

Applicants must:

- be 'not for profit' organisations (Individuals can only be considered for sporting and artistic excellence awards, commercial undertakings cannot apply);
- be undertaking work within St Neots and must demonstrate a need for the service within the community that it operates;
- be properly managed and able to demonstrate that they are able to achieve the objectives for which the grant is applied for;
- normally be seeking funding for a project or event;
- be prepared to provide detailed financial information.

5. SPORTING AND ARTISTIC

Grant aid available for Sporting and Artistic Excellence fitting the following criteria:

- Training awards of up to £200 for individuals who are selected for national squads or the equivalent
- Awards of up to £200 to individuals selected as national representatives in events taking place in the United Kingdom
- Awards of up to £300 to individuals selected as national representatives in events taking place outside the United Kingdom.

In exceptional circumstances, a higher amount will be considered.

6. TOWN COUNCIL CRITERIA

- Grants are made only to organisations, clubs or individuals, meeting the needs of residents of St Neots;
- Grants are made only to non-profit making organisations or projects;
- Applicants should apply to all other relevant statutory bodies and show evidence of their own fund-raising;
- For equipment purchases, applicants must supply two quotes for items between the value of £300 and £1000 and three quotes for items over £1000.
- All applicants must provide annual accounts and a copy of the group's constitution to support their application. Balances held by the organisation will be taken into consideration when deciding levels of grant aid.
- Applicants must provide a full set of annual accounts for the previous financial year, except where the organisation has not been operating for a full year. All applicants must submit management accounts for the current year.

If any of these criteria are not met, then the application will not be considered by the Town Council.

7. TIMETABLE FOR APPLICATIONS

- Applications can be submitted at any time and will be put to the next appropriate meeting of the Town Council's Finance and Governance Committee;
- Under normal circumstances, approved grants will then be valid until the end of the financial year following the approval.

8. GRANT FEED BACK FORM

- Applicants are requested to complete and return to the Council the Grant Feed Back Form together with the supporting information with respect to the use of the funds
- If the above information is not provided, then the Council may decide to not consider further applications and if interim payments have been agreed, further payments may not be made.

Attachment 5

Internal Audit Report



St Neots Town Council

Internal Audit Report (Final update) 2018-19

Stephen Christopher

for Auditing Solutions Ltd

Background and Scope

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 Governance and Accountability Return (AGAR). Auditing Solutions Ltd were appointed to undertake this function on behalf of St Neots Town Council for the 2018-19 financial year.

This report sets out the results of our final audit visit to the Council for 2018-19, which took place on 31st May 2019. It updates the reports we issued following our interim audit visits in October 2018 and February 2019.

Internal Audit Approach

In undertaking our internal audit work, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Accounting Statements/AGAR. 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 internal audit programme 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' on Page 3 of the AGAR, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

On the basis of the programme of work we have undertaken, we have concluded that the Council has continued to maintain adequate and effective internal control arrangements. We have completed and signed the 'Annual Internal Audit Report' in the 2018-19 AGAR. In doing so, we have concluded that, in all significant respects, the control objectives as set out in that report were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

The key issues arising from the audit are set out in the body of the report. In undertaking our audit work, we have reviewed the progress that has been made in addressing matters raised in our second interim audit report. We confirmed that good progress had been made in a number of areas and these are detailed in this report. However, in some instances further action is required and our previous recommendations have been carried forward. There are no new matters arising from the audit work undertaken during our final visit.

We ask that Members consider the content of this report and respond in due course to the recommendations drawn together in the appended Action Plan, indicating, where appropriate, the actions to be taken and the likely timescale for their implementation.

This report has been prepared for the sole use of St Neots Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions

Detailed Report

Accounting records & Banking arrangements

Our objective is to confirm that the accounting records are accurate and up to date, with no anomalous entries in the cashbooks or financial ledgers, and that appropriate banking arrangements are in place.

The Council continues to maintain its accounting records using the RBS Omega software, which is generally acknowledged as a market leader at this tier of local government.

Barclays Bank is used for day to day business banking services. Three accounts are in use; a Business Current Account and an Active Saver (instant access deposit) Account for the Council's main transactions, together with a separate Priory Centre Current Account. The two main Council accounts are combined into a single cashbook within Omega, in order to reduce the number of data entries and to reflect the fact that Barclays continues to operate an automatic daily transfer between the accounts to retain a balance of £100,000 in the current account.

In addition to the Barclays Active Saver, all other funds not required for immediate use are held in the Public Sector Deposit Fund of CCLA Investment Management Ltd.

As in previous years, two accounts (current and savings account) are maintained to hold funds relating to the "Mayor's Charity", which are set aside for charitable donations. These form part of the Council's overall funds for accounting purposes.

In our audit work for the year, we have:

- Checked and agreed the opening trial balance on Omega for 2018-19 to the closing balances on the 2017-18 AGAR and detailed financial statements;
- Verified that the financial ledgers remained "in balance" at the time of our interim visits and as at 31st March 2019;
- Confirmed that the accounting code structure remains appropriate to meet the Council's budget reporting and control requirements;
- Checked the detail in the Omega cashbooks for the Council's current/active saver accounts and the Priory Centre current account for three sample months (June 2018, December 2018 and March 2019), by reference to the relevant bank statements;
- Checked the detail of all transactions on the other accounts for the year, again by reference to the relevant bank statements,
- Checked and agreed the detail on the bank reconciliations for all of the accounts as at 30th September 2018, 31st January 2019 and 31st March 2019, confirming the reconciliations are now subject to independent review by the Town Clerk, as previously recommended, and that there were no long-standing unrepresented cheques or anomalous entries;
- Confirmed that there is accurate disclosure of the overall cash balances in the year-end statutory accounts (Section 2, Line 8 of the AGAR), and

- Confirmed that appropriate procedures remain in place for backing up financial and other IT systems in use at the Council.

Conclusion

On the basis of our audit work, we are satisfied that the controls in place in this area are adequate and are operating effectively. There are no matters arising that require a formal comment or recommendation.

Corporate governance

Our objective is to confirm that the Council has robust corporate governance arrangements in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings), all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been, or are being, considered for implementation.

We have completed our review of the Council's minutes for the 2018-19 financial year, examining those for the Town Council and its standing committee meetings. We are pleased to report that we have not identified any issues that we consider might have an adverse effect on the Council's financial stability in the short, medium or longer term, or that give us cause for concern that the Council is considering, or has taken, decisions that might result in 'ultra vires' expenditure.

The Council reviewed both its Standing Orders and Financial Regulations during the 2018-19 financial year, taking into account model guidance provided by the National Association of Local Councils (NALC). The latest revision to the Standing Orders was approved by the Town Council at its meeting in June 2018.

Updated Financial Regulations were considered by the Finance & Governance (F&G) Committee in July 2018. These included changes to reflect the greater emphasis on governance and forward planning (in particular the role of Members) included in the NALC guidance. From our review of the minutes and discussions with the Finance Manager, we note that the Financial Regulations were reviewed again by the F&G Committee in February 2019 and subsequently presented to the Full Council in March 2019. Some further changes have been recommended and they are due to be considered again in June 2019.

In our first interim report, we recommended that the Council should consider its approach to the minuting of matters that are considered in a confidential session. The minutes should indicate the general nature of any matters discussed and any resolutions that are confidential or for some reason are not in the public interest to disclose must be recorded in the minutes, without undermining or disclosing the confidential, or other, sensitive information. We are pleased to note that our recommendation has been taken on board.

We were also pleased to confirm that action has been taken to address two other matters raised at our interim visits; with minutes of all Council and committee meetings now being made available on the Council's website, following approval, and the approved (signed) minutes now being stored in a locked cupboard.

Conclusion and recommendations

On the basis of our audit work in this area, we consider that, in general, the Council has adopted a sound approach to its responsibilities in relation to corporate governance.

However, from our review of the file of approved minutes held by the Council, we found that action still needs to be taken to address matters raised in our interim audits, to ensure that complete records are maintained, as required by Schedule 12 of the Local Government Act 1972. The outstanding matters are as follows:

- (a) In our interim audit reports, we reported that the approved minutes for a number of Council and Committee meetings held in 2018-19 were not on file. In following up at our final audit visit, we confirmed that the signed minutes of seven Full Council meetings and four committee meetings were not on file.***
- (b) Our report also highlighted four other instances where the first page of the approved minutes of Committee meetings which were held on file had not been initialled by the committee chairman, as is also required by Schedule 12 of the Local Government Act 1972. Again, in following up on this matter, we confirmed that this had still not been addressed.***

R1 As previously recommended, all approved minutes of Council and Committee meetings must be retained on file, as required by Schedule 12 of the Local Government Act 1972.

R2 As previously recommended, in addition to signing the final page of each set of minutes, the Chairman of the meeting approving the minutes must also ensure that all other pages are initialled, as required by Schedule 12 of the Local Government Act 1972.

Expenditure

Our objective is to ensure that:

- The Council's resources are released in accordance with the approved procedures and budgets;
- Payments are appropriately supported, 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;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- An official purchase order has been raised on every occasion when one would be expected (exceptions will be for ongoing contracts or certain one-off cheque payments);
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have completed our review of the procedures in place in this area. Overall, we selected a sample of 73 non-pay related payments across the financial year for examination to check compliance with the above criteria. Our test sample included all payments in excess of

£4,000, together with a more random selection of every 45th payment as recorded in the payments cashbook listing and invoices relating to the Priory Centre, totalling £390,565 and equating to 50% of non-pay expenditure in the year.

We confirmed that VAT Returns continue to be submitted quarterly in electronic format, as required by extant legislation, with detail being reconciled to the Omega financial ledger. We reviewed the detail of the reclaims submitted for all four quarters of the year, with no issues arising.

Conclusion

We are pleased to report that there are no matters arising from our audit work in this area that require a formal comment or recommendation, with all of the above criteria met.

Assessment and management of Risk

Our objective is to confirm 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 appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

There is a requirement for the Council to formally review and approve its risk management arrangements during each financial year. We have confirmed that the risk register was updated by the Finance Manager during the financial year and was reviewed and approved by the F&G Committee at its meeting in February 2019, with copies subsequently sent to all Members.

The Council has a three-year agreement with Zurich Municipal for its insurance cover, which runs until March 2020. We examined the policy schedule for 2018-19 and confirmed that this includes employer's liability of £10m, public liability of £15 million and Fidelity Guarantee of £2 million. This level of cover appears adequate for the current needs of the Council.

A range of health and safety reviews/inspections have been undertaken during the course of the year, including annual RoSPA reviews of play equipment by PlaySafety Ltd, half yearly inspections of play equipment and premises by the Council's insurers (Zurich) and weekly inspections of play areas by qualified Council staff. We examined the records maintained by the Operations team for the weekly inspections undertaken in the year to date and confirmed that these are complete and up to date.

In our first interim report, we recommended that the Council should review the current arrangements for external play area inspections, as it appeared that there was unnecessary duplication. (In both cases, the purpose of the inspections has been to check for compliance with the relevant 'Soft Play Area' Standard EN1176). It was subsequently confirmed that there was duplication and the contract with Zurich was terminated at the end of the financial year.

At our first interim visit, we also noted that reports on the findings of the inspections undertaken by the two external companies in relation to 2018-19 (in April 2018 by PlaySafety Ltd and in September 2018 by Zurich), had not been seen by the Operations Manager (or, in the case of the Priory Centre, by the Priory Centre Manager). We requested that the two companies be approached to provide copies of the reports. These were subsequently obtained

and have been provided to the Managers for review and for follow-up on any actions required, as necessary.

In our interim reports, we also recommended that action should be taken in relation to the monitoring and reporting of the play inspections. From our discussions with the Operations Manager at our final visit, we have confirmed that reports have now been received from PlaySafety Ltd on their most recent annual inspections (completed during April 2019) and that these are due to be reported to the Operations and Amenities Committee in July 2019. We also understand that a detailed schedule of matters arising from the various inspections and required actions is now being developed, in line with our suggestion. We would propose to review the action taken at our first interim visit in 2019-20.

Conclusion

On the basis of our audit work, we consider that the Council has sound arrangements in place in relation to the management of risk. There are no matters arising from our final audit visit that require a formal comment or recommendation.

Budgetary Control and Reserves

Our objective here is to confirm that the Council has robust procedures in place for identifying and approving its future budgetary requirements and the level of Precept to be drawn down from Huntingdon District Council (HDC): also, that an effective reporting and monitoring process is in place. We also consider whether the Council retains appropriate funds in earmarked and general reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

At our first interim visit we focused on the information provided to the Members on progress against the budget. We confirmed that the F&G Committee continues to receive reports on progress against the current year budget on a quarterly basis and also, in line with our recommendation last year, is now receiving a regular update on the overall financial position. We also noted that active consideration is now being given to the use of funding received through the Community Infrastructure Levy (CIL).

At our second interim visit, we reviewed the approach taken by the Council to setting its budget and Precept for 2019-20. We confirmed that the budget process involved detailed consideration by the various committees, in particular F&G, before the Precept was formally approved by the Full Council at its meeting on 7th January 2019. The Precept has been set at £1,502,500, (£1,274,405 for 2018-19), an overall increase of 40 pence per week for Band D properties. We are satisfied that Members were provided with an appropriate level of information on which to base the budget decision, with comprehensive supporting documentation included in the budget pack produced by the Finance Manager.

As in previous years, consideration was given during the budgetary process to the level of reserves and balances that are required going forward. At our final visit, we confirmed that the overall reserves of the Council as at 31st March 2019 amounted to £631k (£721k at 31st March 2018) of which £202k (£315k) is set aside as Earmarked Reserves, with a further £198k (£186k) of accumulated CIL receipts. The main reason for the reduction in Earmarked Reserves was the reallocation of £78k to the General Fund, which was then used to support the 2018-19 budget. At the year end the General Reserve balance stood at £231k (£219k).

Conclusion

On the basis of our audit work in this area, we consider that the control arrangements are adequate and are operating effectively. The only matter we wish to highlight to Members, is the importance of ensuring that the Council's General Reserve requirements are kept under review as part of future budget planning.

As we reported last year, although there is no formal national guidance on the level of General Reserve that should be held (as this will vary depending on the risks faced by individual councils), a yardstick of between 3 months and 6 months of the annual Precept is often quoted – with the former possibly more realistic for larger authorities. The General Reserve balance held as at 31st March 2019 only equates to 15% of the 2019-20 Precept, which is comparatively low - although we note that the Council has budgeted to increase this to just under £250k by the end of 2019-20. With the continuing pressures on spending, going forward, it will be important for the Council to ensure that its General Reserve position is closely monitored.

Income

In addition to its Precept and contributions from developers, through section 106 or the CIL, the Council receives income from a variety of sources, in particular hall hire (Priory Centre and Eatons Centre), allotment rents and cemetery charges.

Our objective is to confirm that robust procedures are in place to ensure that all income due to the Council is identified and invoiced (where appropriate), with recovery effected within a reasonable time span. In the course of our audit visits, we examined underlying records relating to allotment rents, cemetery charges and hall bookings.

Allotments: We reviewed the process for the allocation of allotments and the invoicing of allotment holders. In the previous year, new allotment fees were agreed, which came into effect from 1st October 2018. As a consequence, two half yearly invoices were raised during 2018-19. We checked the records relating to the second instalment (billed in October 2018) and confirmed that the correct amounts were invoiced and in the majority of cases, payments were received promptly. There is evidence that any outstanding issues are followed up on a timely basis, with allotments re-allocated, where appropriate. There are no matters arising from our review.

Cemeteries: We reviewed the interment applications made over a two-month period (May and June 2018) and confirmed that the invoices subsequently raised were in order. There are no matters arising from our review.

Hall bookings: We reviewed a sample of one week's diary entries for bookings at the Priory Centre and Eatons Centre (w/c 7th January 2019), agreeing these to the computerised diary record and confirming that hirers' agreements are in place. We then checked the accounts raised in relation to each booking, to ensure these were correct. There are no matters arising from our review.

Review of fees and charges: As noted above, new allotment rents were agreed from October 2018 and will also apply in 2019-20. We confirmed that the fees and charges to apply in 2019-20 for the other income areas were discussed and agreed at the F&G Committee meeting on 9th October 2018.

Outstanding debtors: During our audit visits we have also reviewed the aged debtor position and have confirmed that effective control arrangements remain in place, with appropriate action being taken in relation to outstanding payments.

Conclusion

There are no matters arising from our audit work in this area that require a formal comment or recommendation.

Petty Cash

We are required, when completing the ‘Annual Internal Audit Report’ in the AGAR, to confirm that there are effective controls over any petty cash accounts operated by the Council. To meet that objective, we confirm that:

- Any petty cash accounts in operation are managed effectively and that all expenses incurred are appropriately supported by a trade invoice or relevant till receipt;
- Only low value expenditure is incurred from any petty cash account(s) in use;
- VAT is identified and coded accordingly to the VAT control account for periodic recovery from HMRC; and
- The physical cash held is periodically reconciled to the supporting records.

Two separate petty cash accounts are operated, one for the Council and one for the Priory Centre. During the course of our first interim audit, we reviewed the Council petty cash account, held by the Finance staff and confirmed that it is being managed effectively and that the cash balance held as at the date of the audit visit agrees to the underlying accounting records. At our final audit visit, we confirmed the balances of the two petty cash floats at the year-end and that they had been included correctly in the overall cash and short-term investments balance reported in Section 2, Line 8 of the AGAR.

Conclusion

On the basis of the audit work we have undertaken during the year, we consider that the control arrangements in this area are adequate and are operating effectively. There are no matters arising that require a formal comment or recommendation.

Salaries and Wages

In examining the Council’s payroll function, our objective is to confirm that extant employment legislation is being adhered to, that the requirements of HM Revenue and Customs (HMRC) legislation are satisfied regarding the deduction and payment over of income tax and NI contributions and that the requirements of the local government pension scheme are met.

The majority of the Council’s staff are paid on a monthly basis, although a few casual bar staff and cleaning staff continue to be paid weekly. The Council has “outsourced” preparation of the payroll to a local bureau which provides detail of all relevant documentation by way of payslips, Yellow Book Returns and cost analyses, etc. in electronic format, some of which is

printed off and filed routinely (NB: this excludes printing of payslips, although they are available electronically).

To meet the above objectives, we undertook the following work:

- Confirmed that the Council reviews and approves pay scales for staff annually;
- Confirmed, that appropriate signed contracts of employment are held for new members of staff;
- Checked the detail of staff salaries and wages paid in September 2018 (monthly) and week 24 (weekly) respectively, by reference to the Finance Manager's schedule of staff in post and a selection (not all) of staff personnel files agreeing the gross salaries or hourly rates paid to the individual employment contracts;
- Checked to ensure that tax and NI deductions have been made applying the appropriate tax code and NI Table, also ensuring that appropriate amounts are paid over to HMRC regularly each month;
- Checked that the appropriate employee and employer contributions to the pension scheme have been determined and paid over to the County's Pension Fund Administrators;
- Checked that the appropriate employee and employer contributions to the pension scheme have been applied in accordance with the current arrangements;
- Reviewed timesheets, where relevant, to confirm the accurate payment of any enhanced hours due to employees; and certified for payment by their section head; and
- Examined the procedures in place for the release of staff salaries and wages by the payroll contractor to individual staff.

At our final audit visit, we confirm that staff related costs for the year had been reported correctly in the AGAR (Section 2, Line 4).

Conclusion

There are no matters arising from the audit work undertaken in this area that require a formal comment or recommendation.

Asset Register / Inventory

The reporting arrangements for assets in the AGAR require councils to report the value of each asset at purchase cost or at a suitable proxy where that value is not known, and for community assets to be valued at a nominal £1. The value of individual assets should not change from one year to another, with the only changes being the inclusion of new assets purchased or removal of assets disposed of.

The Council maintains a comprehensive asset register, with asset values recorded in accordance with the above requirements, which is updated at the end of each financial year.

At our final audit visit, we reviewed the asset register as at 31st March 2019 and agreed total asset value of £4,446,360, reconciling the movements from the previous year end. We also confirmed that the correct value has been included in Section 2, Line 9 of the AGAR.

Conclusion

There are no matters arising from our audit work that require a formal comment or recommendation.

Investments and Loans

Our objective is to confirm that an appropriate investment strategy is in place, that any funds not required for immediate use, whether temporarily or on a longer-term basis are invested in line with that strategy and that interest earned is brought to account correctly and appropriately in the accounting records. We also confirm that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements.

During the course of our audit visits, we have confirmed that:

- The Council's investment strategy has been updated and was approved by the Council on 25th September 2018. The strategy document is in line with revised guidance issued by the Chartered Institute of Public Finance & Accountancy (CIPFA) which applies from the 2018-19 financial year;
- As noted earlier in this report, surplus funds that are not retained in the Council's main Barclays "Active Saver" account are held in the CCLA Public Sector Deposit Fund;
- The two half-yearly instalment repayments on the outstanding PWLB loan recorded in the cash book and financial ledger agree to the third party "demand" notices;
- The capital and interest repayments made to PWLB in the year, and the balance outstanding at the year-end, have been reported correctly in the AGAR (Section 2, Lines 5 and 10), and
- The final repayment to Huntingdonshire County Council for the loan provided in relation to the Priory Centre extension was made during the year, with the amount repaid reported correctly in the AGAR (Section 2, Line 5).

Conclusion

There are no matters arising from our audit work in this area that require a formal comment or recommendation.

Statement of Accounts and AGAR

We have examined the detailed accounting statements prepared by the Finance Manager using the RBS Omega system and also the draft of the statutory "Accounting Statements 2018-19" that the Council is required to complete and approve (Section 2 of the AGAR). We have agreed the detail to the supporting accounting records and to other related documentation.

Conclusions

There are no matters arising from this area of our review that require any formal comment or recommendation. We look forward to receiving a copy of the finalised AGAR (Sections 1 and 2), once the document has been approved by the Council.

On the basis of the work undertaken during the course of our review for the year, we have completed and signed the Annual Internal Audit Report in the AGAR, assigning positive assurances in all areas of internal control

Recommendation		Response
Corporate Governance		
R1	As previously recommended, all approved minutes of Council and Committee meetings must be retained on file, as required by Schedule 12 of the Local Government Act 1972.	
R2	As previously recommended, in addition to signing the final page of each set of minutes, the Chairman of the meeting approving the minutes must also ensure that all other pages are initialled, as required by Schedule 12 of the Local Government Act 1972	