SPRINGFIELD PARISH COUNCIL
MINUTES OF THE FINANCE & POLICY MEETING
HELD ON 10TH JUNE 2019 AT 5.00P.M., SPRINGFIELD PARISH CENTRE

PRESENT Cllrs: Mrs C Garrett, N Gulliver, R Lee, Mrs Y Spence (Chairman) and Ms S Sullivan.

In attendance: Clerk to the Council

1 APOLOGIES FOR ABSENCE

RESOLVED: that apologies be received and accepted from Ms S Byrne-Lagrue.

2 MINUTES OF THE COMMITTEE MEETING HELD ON 18th February 2019
(Copy circulated with agenda for full council meeting – 15th April 2019)

RESOLVED: that the minutes of the meeting be signed as a correct record.

3 DECLARATIONS OF INTEREST & DISPENSATIONS

RESOLVED: it was noted all members have a dispensation in relation to Chelmers Village Hall matters.

4 CO-OPTION OF NON-COMMITTEE MEMBERS – none were required.

5 QUESTIONS FROM MEMBERS OF THE PUBLIC & PRESS – none were in attendance.

6 RISK ASSESSMENTS

6.1 **Work Unit & Equipment**

RESOLVED: it was noted that no significant risks had been reported and servicing of the ground maintenance equipment was being undertaken.

6.2 **Parish Council Offices**

RESOLVED: that no significant risks had been reported

7 FINANCIAL MATTERS (including EOY Accounts)

7.1 **Internal Auditor Report**

RESOLVED: that the internal auditor report for year end March 2019 attached as Appendix A be received and recommendations carried out accordingly.

7.2 **Budget Report**

RESOLVED: that the budget report to the end of the 2018/19 financial year, attached as Appendix B, is received.

7.3 **Bank Balances & Investments**

RESOLVED: that the following bank accounts and investments as at 12th April 2019, are noted.

Current A/c	£ 20,000.00
Business Premium A/c	£227,898.34
CCLA	£309,529.24
Nat West	£152,585.66

7.4 **Signatories and On-line Banking**

Members were informed that further to the Finance & Policy meeting of 18th February 2019, minute 32.3 the bank signatories were now Cllrs Ms Sullivan (Chairman to the Council and Premises Committee), Cllr Mrs Garrett (Vice Chairman to the Council and Chairman to Environment & Leisure Committee), Cllr Mrs Spence (Chairman to Finance & Policy Committee) and Cllr Gulliver.

RESOLVED: that (a) the information the Clerk gave to members regarding the difficulties being experienced to make payments through Barclays Online Bank may lead to a significant future review of the Council's banking arrangements;

(b) Cllrs Spence & Garrett were provided with information of the process required to register for online banking services;

(c) it was noted the bank mandate had been amended to accept the signatories as per standing orders.

7.5 **End of Year Accounts**
Members received the end of year accounts for examination.

RECOMMENDED: (a) the accounting statements for the year ended March 2019, be approved and submitted to Council on 17th June;

(b) the end of year Bank reconciliation as submitted be presented to Council on 17th June 2019;

(c) the six-page Annual Governance & Accountability Return 2018/19 as submitted is approved and submitted to full council.

(d) the notice for the Exercise of Public Rights will commence on 18th June 2019.

8 SUBSCRIPTIONS

8.1 **EALC & NALC**
RESOLVED: that the 2019/20 affiliation fee in the sum of £1,646.70 be agreed.

8.2 **Friends of Historic Essex**

RESOLVED: that the annual subscription to the Friends of Historic Essex in the sum of £12 is renewed.

9 INSURANCE POLICIES

9.1 RESOLVED: that it is noted the parish council's policy with Ecclesiastical (Came & Co remain our brokers) was renewed on 1st June 2019, at a premium of £10,704.42 to include insurance premium tax (IPT). The long-term service agreement will expire on 31st May 2020.

9.2 RESOLVED: that the engineering and construction insurance policy with Allianz Insurance PLC will be renewed on 1st June 2019 at a premium of £379.47 including tax.

10 FIRE DOORS IN PARISH CENTRE
Further to the Premises Committee meeting on 28th May 2019, The Premises Manager had prioritised the list of required work.

RESOLVED: that (a) the priority 1 work list should be undertaken as soon as possible with funding being taken from EM Reserves N/C 3101 and 3200;

(b) a further review is carried out by the premises committee of all other works following the completion of priority 1 tasks to ascertain the need for remaining works, which will also be funded from EMR 3200 parish centre.

11 WATER FOUNTAIN

RESOLVED: that further to the Premises Committee meeting on 28th May 2019, minute 28, the provision of a water fountain in the extension was agreed. The cost of the installation would be taken from NC 3101 EMR – Nabbotts extension.

12 ADMINISTRATION RE-CHARGE TO CHELMERS VILLAGE HALL

Further to the Premises Committee meeting on 30th March 2015, (minute 74) Members considered whether an admin charge would remain in place. The present annual fee was £5,000.

RESOLVED: that the present £5,000 admin fee for personnel assistance provided to the Chelmers Village Hall would increase by £250.00 each year for the next five-year period (until 2023 equating to a £1,250 total increase over 5 years).

13 SPECIAL CONSTABLES

In accordance with the Special Police Services Agreement members received a copy of the draft Community Safety Plan.

RESOLVED: that with the addition of Beaulieu Community areas and St. Augustine's church area the Plan be approved.

14 ITEMS FOR INFORMATION

14.1 **Standing Orders**

RESOLVED: that it is noted the Council's Standing Orders had been amended in accordance with the Council meeting held on 14th May 2019, where it was resolved that the Events & Policy committee would be dissolved.

14.2 **Upgrading of IT Communications and Telephone**

RESOLVED: it is noted the upgrading of the IT communications and telephone systems are now complete. Public Wi Fi is now available throughout the building and the code is on display in the cafeteria and Bowers Hall.

16 PERSONNEL SUB COMMITTEE

RESOLVED: that the minutes of the meeting held on 7th March 2019 be adopted.

17 FINANCE & POLICY COMMITTEE MEETING

RESOLVED: that the next meeting will take place on **Weds 4th Sept** (not 2nd as previously scheduled)

Meeting closed 6.15p.m.
Cllr Y. Spence
Chairman

Signed... Date...

Appendix A

HEELIS&LODGE

Local Council Services • Internal Audit

Year End Internal Audit Report for Springfield Parish Council – 2018/19

The following Internal Audit was carried out on the adequacy of systems of control and should be read in conjunction with the Interim Internal Audit Report dated 20 November 2018. The following recommendations/comments have been made:

AGAR Completion:
Section One: No
Section Two: No
Annual Internal Audit Report 2018/19: Yes
Certificate of Exemption: No

Financial regulations

Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: Yes
Reviewed: 18/6/2018 (Ref: 31)
Financial Regulations in place: Yes
Reviewed: 18/2/2019 (Ref 33.2)

Tenders exceeding the £25,000 threshold have been advertised on the Contract Finders website.

VAT returns have been submitted quarterly throughout the year. Supporting paperwork is in place for the returns.

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: Yes

Data Protection
The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. It is advised that, due to the financial risk

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associated with the new Data Protection Regulations, this should form part of the Council's Risk Assessment.

Recommendation: *To include reference to GDPR in the Council's Risk Assessment.*

Insurance was in place for the year of audit. The Risk Assessment, including Internal Controls was reviewed at a meeting held on 18/2/2019 (Ref: 33.1).

The Council have effective internal financial controls in place. Online banking has been incorporated into Financial Regulations. Signatories were reviewed at a meeting held on 18/2/2019 (Ref: 32.3).

Fidelity Cover: £500,000

Budgetary controls

Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £383,146 (2019-2020) Date: 10/12/2019 (Ref: 66)

Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Income controls

Precept and other income, including credit control mechanisms

Room hire rates were reviewed at a meeting held on 26/3/2019 (Ref: 110).

Petty Cash

Associated books and established system in place

A satisfactory petty cash system is in place with supporting paperwork. A sample of receipts were examined on each of the three petty cash accounts and cross referenced with vouchers and the cash book.

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: Yes

The Council continue to operate RTI in accordance with HMRC regulations. Supporting paperwork is in place and P60s has been produced as part of the year end process.

Asset control Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place and was reviewed at a meeting of the Environment & Leisure Committee on 28/1/2019 (Ref: 52). Values are recorded at cost value. The total value of assets are recorded at £4,064,173.51. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.

Recommendation: *The CCLA investment of £309, 529.24 is classed as a long term investment ie in excess of 12 months and should therefore be classed as an asset and listed in the assets register.*

Bank Reconciliation Regularly completed and cash books reconcile with bank statements

All were in order. Bank Reconciliations are carried out regularly. The bank reconciliation for 31/3/2019 is in the process of being finalised with the accountant.

Bank Balances at 31/3/2019 were confirmed as:

NatWest	*xxxx4315*	*£152,585.66*
Barclays	*xxxx6332*	*£229,442.04*
Barclays	*xxxx9404*	*£20,173.06*

Reserves General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified

The Council have adequate general reserves in their year end accounts.

Year-end procedures Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts are prepared on an Income & Expenditure basis. Creditors and Debtors are identified within the Trial Balance and listed separately. It is noted that the year end accounts were being finalised at the time of audit.

Internal Audit Procedures

The 2018-2019 Interim Internal Audit report was considered by the Council at a meeting held on 18/2/2019 (Ref: 32.4).

A review of the effectiveness of the Internal Audit was carried out on 15/4/2019 (Ref: 92). An Audit Plan is in place.

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 18/2/2019 (Ref: 32.6).

Additional Comments/Recommendations

- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work

H Heelis

Heather Heelis
Heelis & Lodge
28 May 2019

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Date: 03/06/2019
Time: 14:47:24

Springfield Parish Council
Budget Report

Appendix B

From: Month 11, February 2019
To: Month 12, March 2019

Chart of Accounts: Finance and Policy Committee [PARTIAL]

	Period				Year to Date			
	Actual	Ratio(%)	Budget	Variance	Actual	Ratio(%)	Budget	Variance
Income								
4001 BPA interest	225.44	27.61	0.00	225.44	815.07	18.42	0.00	815.07
4002 Nat West interest	76.05	9.32	0.00	76.05	716.76	16.20	0.00	716.76
4004 CCLA (former Scottish widows)	389.86	47.75	0.00	389.86	1,845.34	41.71	0.00	1,845.34
4021 Chairman's Allowance	0.00	0.00	0.00	0.00	37.00	0.84	0.00	37.00
4006 Miscellaneous	0.00	0.00	0.00	0.00	640.00	14.47	0.00	640.00
4134 Photocopy / post income	125.04	15.32	0.00	125.04	369.95	8.36	0.00	369.95
	816.39	100.00	0.00	816.39	4,424.12	100.00	0.00	4,424.12
Finance & Policy								
5011 Handymen Unit - Water charges	107.39	13.15	0.00	(107.39)	246.60	5.57	170.00	(76.60)
5010 Handymen - vehicle	438.26	53.68	0.00	(438.26)	3,057.16	69.10	1,800.00	(1,257.16)
5013 Handymen - Workmen's unit - r	0.00	0.00	0.00	0.00	955.80	21.60	1,350.00	394.20
[illegible] Handymen - Workmen's unit - e	114.28	14.00	0.00	(114.28)	413.29	9.34	400.00	(13.29)
5015 Handymen - health and safety	0.00	0.00	0.00	0.00	112.03	2.53	50.00	(62.03)
5016 Handymen - bin hire	894.40	109.56	0.00	(894.40)	1,751.10	39.58	1,750.00	(1.10)
5018 Handymen - clothing and boots	228.82	28.03	0.00	(228.82)	394.84	8.92	400.00	5.16
5019 Handymen - equipment	26.76	3.28	0.00	(26.76)	1,492.19	33.73	550.00	(942.19)
5020 Handymen - petrol	380.68	46.63	0.00	(380.68)	2,224.30	50.28	1,600.00	(624.30)
5021 Handymen - machinery mainten	19.73	2.42	0.00	(19.73)	413.11	9.34	200.00	(213.11)
5022 Handymen - general maintenan	78.56	9.62	0.00	(78.56)	220.69	4.99	150.00	(70.69)
5029 Handymen - salaries	9,073.77	1,111.45	0.00	(9,073.77)	54,850.94	1,239.82	55,500.00	649.06
5038 Spare	0.00	0.00	0.00	0.00	80.10	1.81	0.00	(80.10)
5032 Handymen petty cash	8.33	1.02	0.00	(8.33)	36.55	0.83	50.00	13.45
5040 Miscellaneous	0.00	0.00	0.00	0.00	900.00	20.34	0.00	(900.00)
5050 Parish Council staff - salaries	22,075.28	2,704.01	0.00	(22,075.28)	131,432.26	2,970.81	135,259.00	3,826.74
5060 Internal Audit	3.82	0.47	0.00	(3.82)	655.47	14.82	400.00	(255.47)
5061 External audit	0.00	0.00	0.00	0.00	2,225.00	50.29	1,300.00	(925.00)
5080 - Donations GPC	310.00	37.97	0.00	(310.00)	410.00	9.27	500.00	90.00
5121 Telephone Internet	0.00	0.00	0.00	0.00	173.10	3.91	500.00	326.90
5110 Courses & Training	135.00	16.54	0.00	(135.00)	558.00	12.61	1,000.00	442.00
5129 Postage	0.00	0.00	0.00	0.00	200.00	4.52	350.00	150.00
5120 Telephone	380.82	46.65	0.00	(380.82)	2,562.93	57.93	1,500.00	(1,062.93)
5130 Stationery	159.34	19.52	0.00	(159.34)	614.19	13.88	1,000.00	385.81
5131 PC insurance	0.00	0.00	0.00	0.00	2,820.23	63.75	5,000.00	2,179.77
5132 Office furniture/equipment	0.00	0.00	0.00	0.00	0.00	0.00	250.00	250.00
Photocopier	174.33	21.35	0.00	(174.33)	1,007.45	22.77	500.00	(507.45)
51[illegible] PC - rates	2,884.96	353.38	0.00	(2,884.96)	4,796.56	108.42	3,000.00	(1,796.56)
5150 Bank charges	0.00	0.00	0.00	0.00	0.00	0.00	30.00	30.00
5160 Subscriptions	326.00	39.93	0.00	(326.00)	2,098.97	47.44	1,750.00	(348.97)
5161 Gas	368.21	45.10	0.00	(368.21)	954.95	21.59	2,000.00	1,045.05
5171 Electricity	302.75	37.08	0.00	(302.75)	2,251.69	50.90	2,000.00	(251.69)
5172 Professional fees	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
5180 Publicity/advertising	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00
5200 Chairman's allowance	0.00	0.00	0.00	0.00	93.83	2.12	250.00	156.17
5211 Lift Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
5230 Computers/ technology	3,580.89	438.62	0.00	(3,580.89)	10,286.03	232.50	6,000.00	(4,286.03)
5301 Clerk's Petty cash	25.38	3.11	0.00	(25.38)	105.95	2.39	100.00	(5.95)
5307 HR / personnel	236.41	28.96	0.00	(236.41)	1,178.91	26.65	3,000.00	1,821.09
5501 Publicity & Advertising	24.16	2.96	0.00	(24.16)	24.16	0.55	0.00	(24.16)
	42,358.33	5,188.49	0.00	(42,358.33)	231,598.38	5,234.90	233,259.00	1,660.62
Net Profit/(Loss):	(41,541.94)	(5,088.49)	0.00	(41,541.94)	(227,174.26)	(5,134.90)	(233,259.00)	6,084.74