



Ref: Agenda/F&GP– 19/09/23

14th September 2023

Dear Sir/Madam

All Members of the Finance & General Purposes Committee are hereby summoned to the Finance & General Purposes Committee Meeting of Biggleswade Town Council that will take place on **Tuesday 19th September 2023** at the **Offices of Biggleswade Town Council, The Old Court House, Saffron Road, Biggleswade** commencing at **7:00pm**, for the purpose of considering and recommending the business to be transacted as specified below.

Yours faithfully

Peter Tarrant
Town Clerk & Chief Executive

Distribution: All Town Councillors
Notice Boards
The Press

Committee Members:

Cllr. D. Strachan (Chairman)
Cllr. I. Agnew (Deputy Chairman)
Cllr. D. Albone
Cllr. G. Barrett
Cllr. M. North
Cllr. M. Russell
Cllr. S. Sajid
Cllr. C. Thomas

AGENDA

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

To receive Statutory Declarations of Interests from Members in relation to:

- a. Disclosable Pecuniary interests in any agenda item.
- b. Non-Pecuniary interests in any agenda item

3. **CHAIRMAN'S ANNOUNCEMENTS**
4. **PUBLIC OPEN SESSION**

To adjourn for a period of up to 15 minutes to allow members of the public to put questions or to address the Council, through the Chairman, pertaining to matters listed on the agenda.

Please register in advance for this webinar:

https://us06web.zoom.us/webinar/register/WN_yAs-uTIBRjyDr2A3CZH1-g

Each Speaker will give their name to the Chairman, prior to speaking, which will be recorded in the minutes, unless that person requests otherwise. Each Speaker will be allowed **one three-minute slot**.

5. INVITED SPEAKER

None.

6. MEMBERS' QUESTIONS

7. MINUTES AND RECOMMENDATIONS OF MEETINGS

- a. The Minutes of the Finance & General Purposes Committee Meeting held on **Tuesday 18th July 2023** at the Offices of Biggleswade Town Council, The Old Court House, Saffron Road, Biggleswade.

8. MATTERS ARISING

- a. The Minutes of Finance & General Purposes Committee Meeting held on **Tuesday 18th July 2023** at the Office of Biggleswade Town Council, The Old Court House, Saffron Road, Biggleswade.

9. ITEMS FOR CONSIDERATION

a. **Grant Applications First Tranche**

For Members to receive and consider a written report from the Head of Finance & Deputy RFO.

b. **Sourcing Current Year Growth Update**

For Members to receive and consider a written report from the Head of Finance & Deputy RFO.

10. ITEMS FOR INFORMATION

a. **Original Estimate Planning Cycle 2024-2025**

For Members to receive and consider a written report from the Head of Finance & Deputy RFO.

b. **Finance Review Update**

For Members to receive and consider a written report from the Head of Finance & Deputy RFO.

c. **Virements processed July and August**

For Members to receive and consider a written report from the Head of Finance & Deputy RFO.

d. **Risk Management Update Report**

For Members to receive a written report from the Head of Governance & Strategic Partnerships and Head of Finance & Deputy RFO.

11. **PUBLIC OPEN SESSION**

To adjourn for a period of up to 15 minutes to allow members of the public to put questions or to address the Council, through the Chairman, in respect of any other business of the Town Council.

Please register in advance for this webinar:

https://us06web.zoom.us/webinar/register/WN_yAs-uTIBRjyDr2A3CZH1-g

Each Speaker will give their name to the Chairman prior to speaking, which will be recorded in the minutes, unless that person requests otherwise. Each Speaker will be allowed **(one) three-minute slot**.

12. **EXEMPT ITEMS**

The following resolution will be **moved** that it is advisable in the public interest that the public and press are excluded whilst the following exempt items are discussed.

(None).

Pursuant to section 1(2) of the public bodies (Admission to Meetings) Act 1960 Council **resolve** to exclude the public and press by reason of the confidential nature of the business about to be transacted.



MINUTES OF THE FINANCE & GENERAL PURPOSES COMMITTEE
MEETING ON TUESDAY 18th JULY 2023 AT THE OFFICES OF
BIGGLESWADE TOWN COUNCIL, THE OLD COURT HOUSE,4
SAFFRON ROAD, BIGGLESWADE COMMENCING AT 7.00PM

PRESENT:

Cllr D Strachan (Chairman)
Cllr I Agnew (Deputy Chairman)
Cllr D Albone
Cllr M Foster (ex-officio voting Member)
Cllr M Knight (ex-officio voting Member)
Cllr M North
Cllr S Sajid
Cllr C Thomas

Mr P Tarrant – Town Clerk & Chief Executive
Mr R Youngs – Finance Manager
Ms F Gumush – Meetings Administrator

Members of the Public – 0

Meeting Formalities:

Following a reminder to meeting attendees, both panel and public, that this is a formal meeting, the Chairman advised that members of the public will be given an opportunity to speak during public open session but not at other times. The meeting is being filmed and by being present attendees are deemed to have agreed be filmed and to the use of those images and sound recordings. The Chairman advised that attendees should not disclose any personal information of individuals as this would infringe the Data Protection Rights of the individual. The Chairman asked everyone to mute their microphones when not speaking.

1. **APOLOGIES FOR ABSENCE**

Cllr G Barrett, Cllr M Russell.

2. **DECLARATIONS OF INTEREST**

a. **Disclosable Pecuniary interests in any agenda item:**

None.

b. **Non-Pecuniary interests in any agenda item:**

None.

3. **CHAIRMAN'S ANNOUNCEMENTS**

The Chairman had no announcements.

4. **PUBLIC OPEN SESSION**

No member of the public wished to speak.

5. **INVITED SPEAKER**

No guest speaker was invited.

6. **MEMBERS' QUESTIONS**

There were no questions.

7. **MINUTES AND RECOMMENDATIONS OF MEETINGS**

No amendments were made to the minutes.

The Minutes were **APPROVED** as an accurate record of the Finance & General Purposes Committee held on Tuesday 21st March 2023.

8. **MATTERS ARISING**

None.

9. **ITEMS FOR CONSIDERATION**

a. **New Financial Reports**

The Finance Manager presented the report and indicated that although the process had been long, it was their aim to present the reports in a more concise and succinct manner.

The Chairman indicated that all the information will still be available to Members and to the public via the website.

Members discussed the reports and noted that Option A, which shows income and expenditure per cost centre with a summary commentary was very useful. The projected outturn is added as an additional column to indicate the current position.

Members indicated that the commentary notes were also helpful for the public when examining the financial reports.

Members **RESOLVED** to accept the recommendation to approve Option A.

b. **Sourcing of Growth Items**

The Finance Manager presented the report which noted that Officers have identified several new budgetary cost pressures for which virements will be required to source funding.

The Town Clerk & Chief Executive noted that there are other emerging growth items which Officers are not yet ready to offer a solution for. He added that these will be monitored, and a further report put forward to determine which budgets can be vired to cover the emerging items.

Members questioned the higher bank charges due to the use of three credit card machines and asked about the possibility of reducing the number of machines in use and as an alternative suggested purchasing a credit card machine outright.

Members also noted the £1,500 cost for the website and asked whether this was for business as usual or to fund some additional functionality which required consultancy.

The Town Clerk & Chief Executive highlighted that there is an ongoing maintenance agreement with the IT provider and there has been price inflation associated with that. However currently there is not any additional project work going on. Therefore, Officers will come back to the Committee with recommendations in a detailed report.

Members queried the emerging cost of the Councillor training and indicated that in four years' time maybe this could be budgeted so that there isn't a need for virement.

The Deputy Chairman suggested that ahead of the next F&GP Meeting, a meeting of the Chair, Deputy and Officers could be organised so that quotes and a better understanding of the emerging costs can be ascertained.

Members **RESOLVED** to accept the recommendation to approve the four requested virements with a view to Officers,

- investigating the banking charges regarding the credit card machines and seeing if there was an alternative to reduce these,
- looking into further detail regarding the website before reporting back to the Committee.

10. **ITEMS FOR INFORMATION**

a. **Finance Review Update.**

The Finance Manager presented the report which was an overview of the continued progression of the Finance Review and that the Appendix provided gave a full breakdown of each review plan item.

Members **NOTED** the report.

b. **Unity Trust Bank Update**

The Finance Manager presented the report which noted that the move to Unity Trust Bank had been successful and the monthly BACS run was running smoothly. The report set out the success and challenges.

The Finance Manager advised that on balance the positives of the move to Unity Trust Bank significantly outweighed the challenges.

Members **NOTED** the report.

c. **Bank Signatories Update**

The Finance Manager presented the report and indicated that all new Member signatories would be receiving details over the next 14 days to complete the registration process application.

Members **NOTED** the report.

d. **Quarterly Bank Reconciliations**

The Finance Manager presented the report and thanked Cllr Woodhead for giving his time and assistance with approving the reconciliation of the bank statements to the accounting reports for the quarter end to 30th June 2023.

It was noted that assistance with approving the reconciliation of accounts and statements were carried out on a rotating voluntary basis of Members from the F&GP Committee.

Members **NOTED** the report and the supporting documentation.

e. **Virements Quarterly Report**

The Finance Manager presented the report and noted there had been two virements only during the short time frame and expected that there would be several more in the second quarter as spending patterns became clearer.

Members **NOTED** the report.

f. **Risk Management Update Report**

The Finance Manager presented the report and advised that the live Risk Management document is now on the Councillor Sharepoint page for viewing.

Of the three highlighted risks, Officers consider that the ICT security risk is being mitigated by the introduction of IT training to Staff and Members.

With regards to the Bank data risk, Officers will be presenting a report on this to Town Council on 25th July which will include recommendations for mitigation.

With regards to Public Realm fleet age and condition, it should be noted that the fleet is old and ageing. As mitigation, the Council has set aside funds sufficient for repairs and maintenance.

The Finance Manager noted that Officers will continue to monitor fleet usage and condition and assume there will be further calls on repairs and maintenance for vehicles and equipment.

Members **NOTED** the report.

g. **New Internal Auditor**

The Finance Manager noted that the new Internal Auditor, Heelis & Lodge, would be conducting their first visit on 11th October to review the accounts and procedures.

The Chairman requested that the Mayor, Deputy Mayor and Deputy Chairman of the Committee note the date so that along with the Chairman, they can meet the Internal Auditor in the interests of good governance.

Members **NOTED** the report.

h. **Contracts Database Update Report**

The Finance Manager presented the report and advised that the database was a live document which Councillors could view on Sharepoint and shared the significant progress

Officers had made to cleanse the database, leaving two contracts which had approaching expiry dates.

The two remaining relate to telephony which expires in October 2023 and waste removal which expires in April 2024.

The Finance Manager advised that Officers are presently tendering for the VOIP telephony offer and a report will go prior to October 2023 on this topic.

Members **NOTED** the report.

11. **PUBLIC OPEN SESSION**

No member of the public wished to speak.

12. **EXEMPT**

(None)

The Chairman closed the meeting at **7.36pm**

DRAFT

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 19th September 2023
Grant Applications 23/24 Tranche One

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Award available budget to support operation and development of Community Clubs, Charities and other organisations in Biggleswade.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

Biggleswade Town Council acknowledges the significant contribution that Community Clubs, Charities and other organisations make to enrich and improve the quality of life for so many residents in the town.

The Town Council has a budget of £21,000 to cover the two tranches of grant applications for 2023/24 financial year. The applications are considered without prejudice.

Process for awarding grant requests for more than £2,000:

Grant applications requesting an award for more than £2,000 cannot be approved at Finance and General Purposes Committee meetings and must instead, be taken to a Town Council meeting. The Town Council's Grant Policy states that "Finance and General Purposes Committee can approve grants to a maximum of £2,000 and recommend to Council for grants above £2,000".

There are three applications requesting awards of more than £2,000:

- 1) Langford Methodist Church are requesting an award for £5,000.
- 2) Sue Ryder St John's hospice are requesting an award for £3,000.
- 3) Biggleswade Amateur Theatrical Society (BATS) are requesting an award for £5,000.

Summary:

The grant applications are summarised in tabular form in the attached Appendix A. Each individual application is available in full on Sharepoint and hard copies will be made available for those Members who express this preference.

Recommendation:

Officers recommend that Members consider each individual grant application without prejudice. As there are two tranches of applications within the financial year, it is recommended that the budget of £21,000 is split evenly for each tranche, thus allowing a spend of £10,500 for this batch of applications. As the value of the combined requested applications is £36,661, Officers recommend that less than a third of the overall requested value is actually awarded.

Rob Youngs
Head of Finance and Deputy RFO

Appendix A: BTC grant applications 2023-24 Tranche 1

Biggleswade Town Council - Grants

Grant Applications 2023-2024

	Organisation	Grants Awarded 2020/2021 - closing date 31.12.20 and paid by cheque 01.04.21	Grants Awarded 2021/2022 - closing date 31.12.21 and paid by cheque 01.04.22	Grants Awarded 2022/2023 - paid by cheque Oct 22 and BACS 03.04.23	Grants Requested Tranche 1 2023/24, to be paid by BACS 25.10.23
1	Biggleswade Community Carnival	£0.00	£500.00	£500.00	£1,500.00
2	Biggleswade Crab Lane (Railway Embankment)	£0.00	£60.00	£60.00	
3	Biggleswade First Aid Club	£0.00	£380.00	£380.00	
4	Biggleswade Good Neighbours	£500.00	£500.00	£250.00	
5	Biggleswade Sea Cadets	£1,500.00	£1,000.00	£1,000.00	
6	Biggleswade Sports	£0.00	£400.00	£400.00	
7	Carers in Bedfordshire	£2,000.00	£1,000.00	£600.00	
8	Biggles FM	£1,850.00	£1,850.00	£1,850.00	
9	Biggleswade ATC Squadron (Royal Air Force Air Cadets)	£1,000.00	£1,000.00	£876.00	£1,000.00
10	For Men To Talk Community Interest Company	£0.00	£0.00	£500.00	
11	East Beds Community Bus Ltd (Ivel Sprinter)	£750.00	£500.00	£750.00	
12	Keech Hospice Care	£1,000.00	£1,000.00	£1,000.00	
13	The Royal British Legion - Biggleswade Branch	£0.00	£0.00	£750.00	
14	Autism Bedfordshire	£500.00	£0.00	£500.00	£1,000.00
15	NHS First Responders			£2,560.00	
16	Music 24			£500.00	
17	PCC of Biggleswade			£200.00	£2,000.00
18	Biggleswade Living Streets			£500.00	
19	Wellbeing in Biggleswade			£450.00	£500.00
20	Biggleswade Arts Collective CIC			£2,000.00	£2,000.00
21	Biggleswade Community Group			£1,500.00	£2,000.00
22	Hear2Listen CIC			£1,000.00	
23	Bigg Welcome			£1,500.00	£1,200.00
24	Biggleswade Community Garden			£500.00	£1,500.00
25	Biggleswade History Society			£950.00	
	Other organisations	£2,586.00	£8,454.32		
	Sub Total	£11,686.00	£16,644.32	£21,076.00	£12,700.00
	New Applications 2023/2024				
New 1	Biggleswade Community Safety Group				£432.00
New 2	Veg Box Donation Scheme				£700.00
New 3	Langford Methodist Church				£5,000.00
New 4	Sue Ryder St John's Hospice				£3,000.00
New 5	Stratton Community Farm CIC				£2,000.00
New 6	Biggleswade, Sandy & District NCT				£1,450.00
New 7	Biggleswade Library, Central Bedfordshire Council				£300.00
New 8	Mind BLMK				£1,000.00
New 9	Magpas Air Ambulance				£500.00
New 10	Lawnside Academy				£1,300.00
New 11	Dunton Recreation Association				£2,000.00
New 12	Biggleswade Scout Group				£279.00
New 13	Biggleswade Amateur Theatrical Society				£5,000.00
New 14	Respite at Home Volunteers				£1,000.00
	Sub Total			£0.00	£23,961.00
	Total per application group:	£11,686.00	£16,644.32	£21,076.00	£36,661.00

Overall requested 2023/24 Tranche 1: **£36,661.00**

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 19th September 2023
Sourcing of growth items update

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Virement requests to meet emerging cost pressures.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

Officers delivered a Sourcing of Growth Items paper to Finance and General Purposes on the 18th July, 2023. In this paper, three emerging costs were discussed and Officers reported that although virements were not proposed at that juncture, the items would be bought back to the next Finance and General Purposes committee meeting. The reason for the delay was to allow a more informed understanding of the projected outturn position and any accounting codes that may accommodate a virement taken out of them.

Summary:

The current situation with regard to the projected outturn is that the accounts for the end of period 5 of the financial year, August, suggests an overall underspend of just £2,766.

Below are updates on the three emerging costs for consideration:

1. New boiler for the Orchard Centre – from October 2022, the boiler began experiencing regular issues with gas leaks, ignition faults, split condenser pipes, a faulty burner, a faulty heat exchanger etc. These issues continued throughout last winter and resulted in significant downtime of the boiler, impacting on the temperature of some of the rooms that the Town Council hires out. At present, the boiler is still broken and Officers believe that given the persistent issues, it should now be replaced urgently, ahead of the upcoming colder months. We have had site visits from three companies, who all recommend replacement of the boiler and quotes are in the region of £3,500. This could be sourced from vehicle leasing, where there is sufficient spare budget due to the later than expected delivery of the lawnmower.
2. New boiler for The Old Court House. The Old Court House has two boilers and one is now barely working, is very old and plumbers recommend replacing it. The most competitive quote is £5,000.
Officers have discussed this situation and recommend that it should be included as a growth item for 2024/25 rather than be sourced this year. If we do add a further £5,000 of cost this year, it has a significant impact on the capacity to meet any unavoidable and unexpected costs which may yet emerge. For financial prudence, we would recommend against depleting general reserves too much.
3. The Council Website. The budget of £1,500 is insufficient to meet the costs of the work on the Council website. Costs for the year are at £2,000 already and a budget for the year of £2,500 is suggested. The original estimate was set too low. This would require a virement of £1,000 and again could be taken from the vehicle leasing budget.

Recommendation:

For Members to approve both the Orchard Centre boiler and the Council Website virements.

Rob Youngs
Head of Finance and Deputy RFO

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 19th September 2023
Original Estimate Planning Cycle 2024/25

Implications of Recommendations

Corporate Strategy: Financial Governance: Professional and thorough precept setting process to meet the Council's Corporate Aspirations 2021-25.

Finance: To help ensure that the Council submits a suitable precept request in appropriate time.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background

To support the Council meeting the deadline set by Central Bedfordshire Council for submission of the Original Estimate by early February 2024, we have carefully created a Planning Cycle to ensure that this is met.

The Original Estimate Planning Cycle 2024/25 is substantial and allows for full deliberation from Members. All Officer Managers will be considering regular income and expenditure for the areas that they manage, based on the current year and 2022/23 and where changes are expected. In addition to this, there will be a platform for considering growth items, both capital and revenue.

The Town Clerk and Responsible Finance Officer (RFO) and the Head of Finance and Deputy RFO will be fully engaged throughout the whole process.

Recommendation:

This is for Members to note.

Rob Youngs
Head of Finance and Deputy RFO

Date	Description	Attendees/Officer Lead	Output	Status
7th September 2023	Communicate with Central Bedfordshire Council to acquire deadlines for submission of precept request.	Rob Youngs	Clean CBC timetable.	Completed.
15th September 2023	Clean estimate of all payroll staffing costs, including projection of pay inflation.	Rob Youngs, Helen Calvert	Clean estimate of Staff costs for 24/25.	
25th September 2023	Review staff payroll costs.	Peter Tarrant, Rob Youngs and Helen Calvert	Staff costs reviewed in-depth.	Meeting set-up for 10.30-11.30.
6th October 2023	Review latest projected outturn for 23/24 after half-year accounts finalised.	Peter Tarrant and Rob Youngs	Projected outturn 23/24.	Meeting set-up for 10.30-12.30.
6th October 2023	Management Meetings to identify 23/24 growth requirements, revenue projections and current cost reviews.	Peter Tarrant, Rob Youngs and Karim Hosseini	Identification of 24/25 growth requirements, revenue projections and general reviews.	Meetings set-up for 2-3 and 3-3.30.
9th October 2023	Management Meetings to identify 23/24 growth requirements, revenue projections and current cost reviews.	Peter Tarrant, Rob Youngs, Karim Hosseini, Jonathan Wooley, Isaac Lord, Helen Calvert, Louise Millsip	Identification of 24/25 growth requirements, revenue projections and general reviews.	Meetings set-up for 9.15-10, 10-10.45, 11-11.45, 2-3, 3-4 and 4-5.
10th October 2023	Management Meetings to identify 23/24 growth requirements, revenue projections and current cost reviews.	Peter Tarrant, Rob Youngs, Karim Hosseini, Jonathan Wooley, Isaac Lord, Helen Calvert, Sian Van Der Merwe	Identification of 24/25 growth requirements, revenue projections and general reviews.	Meetings set-up for 9-10, 10-11, 2-3 and 3-4.
12th October 2023	Entering suggested new Original Estimate for 23/24, onto Rialtas.	Rob Youngs and Alex Wilkinson	24/25 original draft budget in Rialtas.	Full-day meeting.
13th October 2023	Thorough accuracy and sense-check review of suggested new Original Estimate for 23/24, on Rialtas.	Peter Tarrant and Rob Youngs	24/25 original draft budget in Rialtas fully reviewed for accuracy.	Meeting set-up for 10.30-1.

20th October 2023	Provide a thorough update to F&GP Chair and Deputy Chair.	Peter Tarrant, Duncan Strachan, Inessa Agnew and Rob Youngs	Fully informed Chair and Deputy Chair of F&GP.	Meeting set-up for 12-1.
27th October 2023	Meeting with Senior Members (Mayor, Deputy Mayor, Chair of F&GP, Deputy Chair of F&GP) to review the draft Original Estimate 24/25. When agreed in principle, a report will be created.	Peter Tarrant, Mark Foster, Mark Knight, Duncan Strachan, Inessa Agnew and Rob Youngs	Initial sign off from Senior Members, thus enabling a draft report to F&GP.	Meeting set-up for 12-1.30.
31st October 2023	Consultation with broader Members.	All Members	Broad Member sign off.	Meeting set-up for 6-7.30.
28th November 2023	Draft indicative budget reports, with detail presented to F&GP.	F&GP	Approved draft indicative budget reports.	Meeting set-up, commencing at 7.
23rd January 2024	Sign off at Town Council meeting.	Town Council	Formal resolution. CBC deadline is the 22 nd January 2024.	

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 19th September 2023
Finance Review Update

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Not applicable.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

This report is an overview of the continued progression of the Finance Review, which is now completed in full with the purely finance action points. There are two car park action points that remain unfinished.

There are 33 recommendations. Of these, 94% are complete (31) and 6% are part-complete (2). Hopes had been high that the two car park action items would have been finalised by now, but Officers are expecting both to be completed by December.

Part complete recommendations:

Here is the progress of the two remaining part complete recommendations:

- 1) Virtual parking permit system – the Place Shaping Manager has approached two companies, with systems that are compatible with Imperial 3Sixty, which is necessary for Central Bedfordshire Council (CBC) enforcement. Meetings have been held with both companies and both requested sight of the policy that the Town Council use for giving out permits. This is to enable them to provide an accurate price based on volume of permits issued, complexity of the system etc. The draft policy will be going to the Town Centre Management Committee meeting in October. The plan is that the agreed document will then be sent to each company. At this stage a meeting will be held with each and the CBC Parking Enforcement to determine whether it's feasible for them. Once the go ahead has been given by CBC, the quotes will be presented to the Senior Leadership Team to advise on a way forward and an appropriate report delivered to Council.
- 2) Formalise enforcement arrangements for car parks – the enforcement agreement is still with CBC and is awaiting critique. Consideration is also required for the software tests currently being conducted by Flowbird, as any further changes in the way the ticket machines work will need to be reflected within the enforcement agreement. These tests are expected to be completed on the 19th October.

Recommendation:

For Members to note this report.

Rob Youngs
Head of Finance and Deputy RFO

Appendix A: Updated Finance Review plan

APPENDIX A - ACTION PLAN

STAGE A – RECOMMENDATIONS TO BE IMPLEMENTED IN NEXT 3 MONTHS

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Management Accounting Arrangements</u>		
R1	<p>The Council should proceed with recruiting staff to roles with finance responsibility. These officers will have a key role in:</p> <ul style="list-style-type: none"> - Implementing recommendations set out in this report; - Improving ownership of financial systems and reporting at BTC. 	<p>New Finance Manager in post and Assistant Accountant is being recruited. Accounts Administrator continues in post.</p>	<p>Complete.</p>
R2	<p>The Council needs to make the RBS accounting system more accessible to BTC staff. BTC have recently purchased additional licences for the accounting application. Training should be purchased for staff with finance duties to ensure they have the knowledge to use the accounting system.</p>	<p>Book a training programme for all staff using the RBS Omega Accounting system, ensuring they receive training appropriate for their role. Training mandatory before system access is granted.</p>	<p>Complete.</p>
	<u>Financial Accounting</u>		
R3	<p>The Council is permitted to produce simple income and expenditure accounts. BTC should therefore assess whether it wants to continue producing full Code of Practice accounts at the end of each financial year. This assessment should consider:</p> <ul style="list-style-type: none"> - What are these accounting statements used for? - Do Members and Officers understand these more complicated financial statements? - How much do these statements cost to produce? <p>Accountancy support from DCK will be essential. A number of issues will need to be considered. These include:</p> <ul style="list-style-type: none"> - Amendments to chart of accounts. - Write-off of capital and fixed asset balances from balance sheets. - Possible prior year amendments to AGAR financial statements. . <p>The AGAR provides a basic set of accounts, but more information is needed to provide proper financial information to members and residents.</p>	<p>Decision needed in early part of 2021-22 financial year to allow Council to implement changes for start of 22-23. Request DCK to perform this in-depth task in plenty of time for the start of the financial year 23/24. Rob and Peter to discuss with Derek when here on 11th and 12th October. Wait until budget signed off late January, then DCK to work on in February. RY has created the structure, which is a reduced chart of accounts, with less cost centres and an amalgamation of some cost codes, which simply caused confusion. The structure is still expansive enough to permit control of budget spend. New coding structure is being used since 1st April 2023.</p>	<p>Complete.</p>

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Council Reserves and Loans</u>		
R4	<p>The Council must undertake an urgent review of all reserves balances in order to assess whether reserves are being held at an appropriate level. There are a number of steps:</p> <ul style="list-style-type: none"> - Review current earmarked reserve balances and determine why these are being held. BTC will need the assistance of DCK Accounting for this work; - Carry out an assessment of what reserves the Council needs to meet known liabilities. This must include an assessment of monies required to maintain the Council's asset base; - Identify any monies that need to be set aside for regulatory or funding reasons (e.g. CIL or deferred grants); - Identify reserves required to fund projects identified in strategic planning; - Establish minimum level of general reserves to be held by the Council. 	This was completed in good time to inform the 22-23 budget setting process.	Complete.
	<u>Debt and Income Policy</u>		
R5	The Council should develop an income and debt collection policy, which should be published on the Council website, and referenced in all booking forms issued by the Council.	Policy needs to be in place to underwrite other improvements to income and debt collection systems. Policy now written, to go to F&GP Nov. Passed at F&GP.	Complete.
	<u>Car Park Income Pay and Display</u>		
R6	<p>BTC to consider purchasing the Facilities Booking Management Module from RBS, to be used for Orchard Centre / Market Stalls / Pitch Booking. The Council should examine the following functions before purchasing:</p> <ul style="list-style-type: none"> - Room booking; - Invoice integration with accounting system; - Exception reports available (e.g. cancelled bookings / unpaid invoices); - Performance reports; - Caretaker Instructions; - Email confirmations from system; - Potential for storage and issue of hire agreements to customers. <p>Training programme for all system users will also need to be purchased.</p>	RBS replaced by Squarespace Scheduling. System in place and training with the Orchard Centre team happening in w/c 10 th October. System can perform all functions except invoice integration. Issues with setting up payment via Stripe, officers awaiting an email/call from Stripe. Squarespace are now called Acuity Scheduling.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Purchase Orders</u>		
R7	<p>BTC should consider purchasing and implementing the purchase order module of the Omega accounting system from RBS. Should the decision be taken to take up this option, the Council should ensure:</p> <ul style="list-style-type: none"> - All staff who raised and manage purchase orders are given proper training in the new process; - Staff with accounting and financial duties are trained in running reports available on the purchase order system. 	<p>Potential for saving of staff time and improvement in accounting information if implementation can be brought forward. Huge improvements have been made and there is continuous review of the Purchase Order system, with only appropriate staff raising POs. A new PO Request Form was recently implemented.</p>	Complete.
R8	<p>Purchase orders should be issued to all suppliers. These should be issued following a standard template stored in the Council's purchase order system. This should include the following:</p> <ul style="list-style-type: none"> - Payment terms and condition; - Requirement to email invoices to accounts payable email address; - Hyperlink to council terms of trade on website. <p>Signatures should not be included.</p>	<p>Communication of terms and conditions to suppliers. Update – invoices emailed to our Purchase Ledger email box. Desperately trying to get all invoices emailed here rather than to individuals.</p>	Complete.
	<u>Payment of Suppliers</u>		
R9	<p>The Council should move to making payments to suppliers by BACS. This decision should be considered, and approval sought from Full Council prior to implementation.</p>	<p>To start when move to new bank. In place.</p>	Complete.
	<u>Payroll</u>		
R10	<p>The monthly payroll process is not documented. The monthly payroll routine should be documented, and additional staff trained in what needs to be done each month. Documentation should include supervisory checks (e.g. Town Clerk's review of payroll file before submission to George Hay) and records that should be kept on the monthly payroll file.</p>	<p>Council needs to ensure adequate back up in knowledge of payroll process.</p>	Complete.
R11	<p>The Council should assess whether it needs non office staff to continue to complete and submit weekly hard copy timesheets. Consideration should be given to moving to an overtime claim system. Claim forms</p>	<p>Relatively simple administrative change. Now achieved on the Citrus HR system.</p>	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	should be submitted for all preauthorised overtime worked by staff. These should be authorised for payment by the Town Clerk & Chief Executive.		
	Bank Account		
R12	The Council should continue with plans to allocate read access for relevant staff to the Council's main bank account. All requests for access to be signed off by the Town Clerk & Chief Executive & Chief Executive.	Urgent - staff need read access to check income from customers has cleared bank. In place – the Finance Team are reconciling the main bank account daily, permitting updated information.	Complete.
R13	The Council to finalise arrangements for installation of a card payment machine at the main office. In due course, consideration should be given to installing a second portable machine to be used to collect payments for markets and events, as well as acting as a backup machine in busy times.	Unity Trust use Elavon who will install a card machine in the office and provide a portable one for the Market Square. They will also provide training. Implemented, three card machines.	Complete.
	Internal Audit		
R14	Internal Audit reports should be made publicly available on the Council website once they have been reviewed at a council meeting.	Compliance with NALC Practitioner Guide best practice.	Complete.

STAGE B – RECOMMENDATIONS TO BE IMPLEMENTED IN MONTHS 3-6

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Management Accounting Arrangements</u>		
R15	A consultation exercise should be carried out with Members, in order to ascertain what finance reports they wish to see and when they want to see them. Once this has been determined, The Town Clerk & Chief Executive should set up a budget monitoring timetable to be followed each month and quarter to ensure budget monitoring becomes part of Council routine. Financial regulations may need to be amended.	New management accounts reporting structure to be put in place before new financial year. RY has discussed with RP asking what he would like-he will consider and get back late Nov. Meetings with new Chair and Deputy Chair of FGP have permitted progression of this. New reports and process agreed at F&GP 180723	Complete.
R16	The Town Clerk & Chief Executive should establish a budget virement process. Officers and Members can then seek Council approval for changes to the agreed budget as circumstances change in the year. Once approved, virements to be posted to the accounting system, cross-referenced to the relevant minute, using the virement function.	To be put in place before new financial year.	Complete.
R17	The Town Clerk & Chief Executive should ascertain whether the Council wishes to continue the process of recharging admin and staff costs to services. This assessment should consider how the information is used and is it worth the cost of production. The complexity the recharge process adds to the accounts should also be considered.	Recharging to happen at year-end only to avoid too much complexity at month-end but to ensure at year-end that the published accounts do not misrepresent costs.	Complete.
	<u>Council Reserves and Loans</u>		
R18	The Council should adopt a formal reserves policy and ensure that reserves are reviewed against this policy on at least an annual basis. This should form future budget and precept setting. Decisions on transfers to and from reserves should be reported to and approved by F&GP Committee as part of this review process.	Needs to be approved in good time for start of 21-22 financial year.	Complete.
	<u>Debt and Income Policy</u>		
R19	The Council must be systematic in the way it collects debt. Whilst recommendations above should reduce the number of transactions that are collected in arrears, some income will still be collected after an invoice is issued.	BTC needs to put process in place to ensure debts are pursued promptly.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<p>The Council should work with the accountancy system provider RBS, to identify whether debt reminder letters can be produced automatically by the system 14 and 28 days after debts fall due.</p> <p>The sales ledgers should also be reviewed by the Town Clerk & Chief Executive every month, with decisions about follow up action on debts determined as part of the review. The aim of this review should be to ensure that debts are collected or reasons for late payment understood and documented.</p>		
	<u>Payment of Suppliers</u>		
R20	<p>The Council should set up a documented payment run process. This should include:</p> <ul style="list-style-type: none"> - Checks to be carried out before invoices are presented for payment. This includes matching to purchase orders, confirmation that services have been delivered and confirmation of correct charge by supplier. These checks should cross reference to financial regulations. - Documentation to be sent to authorised signatories to support the payment run. Ideally this should be made available electronically. - a clear timetable for closing date for receipt of invoices, and prebooked diary slots for DCK Accountant / FTC finance Staff / Town Clerk & Chief Executive and Councillors. 	Documentation of existing process and preparation for move to BACS payments. In place.	Complete.
R21	Supplier payment information will need to be obtained from all suppliers prior to making a payment. New supplier information, and any changes to supplier payment records must be checked by phone to a known contact number prior to input into the accounting system.	Essential anti-fraud control.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Internal Audit</u>		
R22	The Council should carry out an annual review of internal audit arrangements following guidance in the Practitioners' Guide. This review should be added as a standing task to be completed in January of each financial year by F&GP Committee.	NALC Practitioners' Guide requirement. RY progressing ready for F&GP early January. New internal auditor agreed at F&GP in March 23.	Complete.

STAGE C – RECOMMENDATIONS TO BE IMPLEMENTED BY 01.04.22

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
	<u>Council Reserves and Loans</u>		
R23	The Council should set up new reserve accounts on the accounting system. Separate reserve accounts should be set up for each earmarked reserve identified at recommendation 9 above, and accounting entries posted to the reserves as reserves are spent / replenished.	Reserves being managed adequately and signed off by Members.	Complete.
	<u>Car Park Income Pay and Display</u>		
R24	Work to add payment by phone as an option for car park users should continue. Care should be taken to select an option that works with systems used by the enforcement team. The Place Shaping Manager has commenced scoping work with the enforcement team at CBC.	Report going to Full Council on 13th Dec, outlining the tender specification. The tender will result in a new supplier by August 23. CBC happy to collaborate to allow payment by phone.	Complete.
	<u>Car Park Income – Permits</u>		
R25	The Council should work with the enforcement team to assess whether it would be possible to move to a virtual parking permit system.	CBC Officers have informed BTC Officers of the virtual parking permit system they use. Officers are awaiting a response from the supplier to establish feasibility and cost. Officers have also reached out to Flowbird and await a response. The system would form part of the enforcement agreement if used as it's necessary that CBC Enforcement Officers enforce this. Two companies have been approached which are compatible with Imperial 3Sixty, which is necessary for CBC enforcement. Meetings have been held with both companies and both asked for sight of the policy BTC use for giving out permits. This is so they can provide an accurate price based on volume of permits issued, complexity of system etc. A draft policy will be provided to TCM in October and the agreed document eventually can be sent to each company then a meeting will be held with each and CBC Parking Enforcement.	Part complete

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
R26	BTC should formalise enforcement arrangements, and a contract or service level agreement established with CBC.	This action has longstanding been labelled as an August 2023 completion date. This is because the new contract for the car park management systems wasn't due to go live until August as the existing contract expires on 31 st July. It is anticipated that the new machines will be installed mid-late August. Officers are still processing the machine specification requirements with the supplier and will communicate this with select Members when appropriate. At this point, it will become very clear how the machines will work and this can be communicated to CBC. The necessary points can be added into the enforcement agreement to ensure any changes to the existing enforcement (i.e. ticketless) are captured. In the interim period, Officers have sent CBC a draft agreement for their review and are awaiting feedback. ETA 31 st August 2023, subject to CBC agreeing the terms and signing. The Place Shaping Manager still awaits feedback from CBC on this. Software tests are currently being conducted by Flowbird, as any further changes in the way that the ticket machines work will need to be reflected in the enforcement agreement. These tests are expected to be completed on the 19 th October.	Part complete
	<u>Allotment and Sports Pitch Income</u>		
R27	The Council should aim to move as many allotment tenants as possible on to direct debit at next renewal date.	Not being pursued due to many allotment holders preferring to pay by credit card or BACS rather than set up a DD for an annual payment.	Complete.
R28	BTC to consider moving allotment records to the RBS Allotment Module and seeking to maximise integration with the Council's Finance system.	This is now on RBS and being utilised for invoicing.	Complete.

REFERENCE	RECOMMENDATION	ADDITIONAL COMMENT	PROGRESS (ANTICIPATED COMPLETION DATE)
R29	The Council should move football pitch hire on to termly billing arrangements. Overall pitch requirements should be agreed with football clubs before the start of each football season, and a contract signed with the treasurer of each football club. Invoices should then be issued for three payment dates (for example 1 September /1 January / 1 March) and followed up by BTC staff. This ensures payments are made in advance of use. There should be no refunds for unused hires, although the Council may have discretion to award credit notes in periods of very poor weather.	We can do this and will aim to start this from 1 Jan.	Complete.
R30	The Council should ensure that it understands VAT rules in area of sports pitches– No VAT is chargeable when a club is a regular hirer (a series of more than 10 sessions).	Recent update adhered to.	Complete.
R31	The Council should aim to move sports club lease payments on to direct debit at next renewal date. The clubs will need to be informed in advance of next rental payment.	Can progress when Unity Trust is in place. Aim to have in place to receive first DDs in January. Due to lease payments often only being annual, DD is considered inefficient.	Complete.
	<u>Cemeteries</u>		
R32	Terms and Conditions on the fees and charges notice for cemeteries should be amended to require payment by bank transfer. This should be implemented immediately for all accounts managed by funeral directors.	Accounts no longer settled by cheque. Booking to be online and payment online.	Complete.
	<u>Internal Audit</u>		
R33	The Council should change internal auditor for the 22-23 financial year. Competitive quotes should be sought from internal auditors operating in the Bedfordshire area.	Auditor has not been changed for many years. Rob is obtaining quotes, all three expected by 25 th November. Agreed and in place.	Complete.

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 19th September 2023
Virements processed July and August 2023

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Reporting of agreed budget movements by the virement process.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

This regular report is to confirm virements processed, which move budget from one accounting code to another, after agreement at a Town Council meeting or a Finance and General Purposes Committee meeting. Virements are possible where a cost code is predicted to be underspent or an income code is reporting a projected increase over the original budget for the current year. Either of these occurrences could create an opportunity for this spare budget to be spent elsewhere on emerging pressures.

Virements dated between 1st July 2023 and 31st August 2023:

During this time frame, there have been seven virements:

- 1) Increase “Councillor training” budget by £1,700 and decrease “Christmas lights” budget by £1,700. This is to meet the costs of Councillor training and BATPC inductions and the bus trip to the prominent Town Council sites.
- 2) Increase “Car Park grounds maintenance” budget by £3,800 and decrease “Market rates” budget by £3,800. This is to meet the potholes repair work at the Dan Albone and White Hart car parks.
- 3) Increase “Bank charges” budget by £1,800 and decrease “Christmas lights” budget by £1,800. The budget for bank charges was set low and the cost of running three credit card machines has increased bank charges significantly. This will be rectified when the 12 month contract is ready for renewal.
- 4) Increase “Market Square Events” budget by £525 and decrease “Christmas lights” by £525. This is to cover the King’s Coronation Event, where costs were kept very low.
- 5) Increase “Computer” costs by £3,000 and decrease “Christmas lights” by £3,000. The computer budget was reduced to below last year’s budget and this is insufficient.
- 6) Increase “PWLB Franklins Playground” budget by £1,890 and decrease “PWLB TBD” budget by £1,890. This is to cover the later smaller expenses on the regeneration of the Franklins playground area.
- 7) Increase “PWLB Capital Assets” budget by £10,000 and decrease “PWLB TBD” budget by £10,000. This is to cover ten Asset registrations.

The purpose of this report is to confirm that these actions have been taken in the accounts.

Recommendation:

For Members to note this report.

Rob Youngs
Head of Finance and Deputy RFO

BIGGLESWADE TOWN COUNCIL
Finance and General Purposes 19th September 2023
Risk Management Update

Implications of Recommendations

Corporate Strategy: Good Governance – ensure that the Town Council continues to operate within legislation, regulation, ethical guidelines and best practice.

Finance: Undertaking a new PWLB loan when projects are confirmed. Setting a sufficient precept for 24/25.

Equality: Not applicable.

Environment: Not applicable.

Community Safety: Not applicable.

Background:

Officers introduced a new risk enterprise framework in March 2023, which is available as “read only” to Members on SharePoint. This followed a complete review of all risks across all categories for the Town Council and which completed the Town Council’s internal auditor action.

The Operational Management Team meet once a month and Risk Management is always on the agenda. This wider management team update the framework with risks as they emerge and also as standing risks are resolved.

Summary:

Three risks, rated highest by Managers on the risk framework, have been identified in the last month. These are:

1. Play Area Equipment Condition risk – rated highest at 16 on the 4 x 4 framework.
2. Delivery of PWLB projects in 2023/24 risk – rated highest at 16 on the 4 x 4 framework.
3. Insufficient precept risk being set for 2024/25 – rated high at 12 on the 4 x 4 framework.

Officers are mitigating the risks as follows:

1. The Play Area Equipment Condition risk is being mitigated by a new report in 2023 which indicates that there are a significant number of play equipment items and ground surfaces that are in need of replacement and updating. This affects several different play areas.
2. The Delivery of PWLB projects in 2023/24 risk has been partly mitigated by the successful application for £325K PWLB. Up to £325K is ready to be taken out after projects and other priorities have been agreed by Members. Agreeing the projects to be undertaken and therefore the value to take out as a PWLB loan this financial year is a priority.
3. An insufficient Precept risk being set for 2024/25 is being mitigated by a very thorough series of meetings with Members and Managers to deliberate the required and expected costs for the forthcoming financial year. Any spare budget for the current financial year has been regularly used to shore up in-year expenditure across several cost codes. The Town Council is only half-way through the financial year and there are hardly any cost codes left to vire from. The precept that the Town Council set for 2023/24 was 7.48%, which is below the rate of inflation and lower than the majority of other Town Councils in Bedfordshire.

Recommendation:

For Members to note this report and the mitigations and ascertain the potential impact to the Town Council.

Karim Hosseini
Head of Governance and Strategic Partnerships

Rob Youngs
Head of Finance and Deputy RFO

