



Bishop's Waltham Parish Council
A Meeting of the Finance, Policy and Resources Committee
will be held in the Ruby Room of The Jubilee Hall, Bishop's Waltham
on Tuesday 6th August 2024 at 7pm

The meeting will be open to the public unless the Committee directs otherwise.

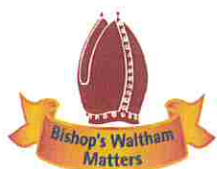
Agenda

All papers/reports are available from the Council offices (except where classified as confidential).

1. To elect a Chairman of the Committee
2. To elect a Vice Chairman of the Committee
3. To receive and accept apologies for non-attendance.
4. To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda.
5. To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda.
6. Public Session - *for information only*
7. To approve the minutes of the meeting of 2nd July 2024
8. Actions arising from the minutes of the meeting of 2nd July 2024 - *for information only*
9. Report from Finance Manager - *for information only*
10. Finance matters:
 - i) Payments Schedule – *to approve payments.*
 - ii) Bank Account Reconciliations Month 3 – *to note the review by the Chairman*
 - iii) Parish Council Balance Sheet – *to note current position*
 - iv) Income and Expenditure Forecast - *to note current position*
 - v) Ear Marked Reserves – *to note current position*
11. Capital Control Report - *for information only*
12. Internal Audit Tender – *for consideration and approval*
13. Training Budget 2024-5 – *for consideration*
14. Jubilee Hall Solar Project Update - *for ratification*
15. Report from Meeting with the Meon Valley Bowling Club regarding Licence Renewal – *for consideration*
16. Requests for future agenda items - *for information only*
17. Date of next meeting – 3rd September 2024
18. Motion for confidential business:

The following motion will be moved on the completion of the above business:

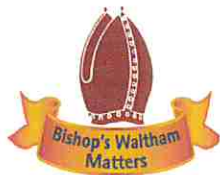
That in view of the confidential nature of the business about to be transacted, it is advisable in the public interest that the public and press be temporarily excluded, and they are instructed to withdraw in accordance with the provisions of the Public Bodies (Admissions to Meetings) Act 1960.



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on Tuesday 6th August 2024 at 7pm

- 19. Debtors' List - *for consideration*
- 20. Mowing Licence – *for approval*
- 21. Well House – *for consideration*
- 22. Staffing Matters – *for consideration*
- 23. Quotations for Water Risk Assessments – *for consideration*
- 24. Hedge Cutting Quotations – *for consideration*

E McKenzie
Clerk to the Committee
25th July 2024



Bishop's Waltham Parish Council
Minutes of the meeting of the Parish Council Finance, Policy and Resources
Committee held in the Ruby Room of the Jubilee Hall, Bishop's Waltham
on Tuesday 2nd July 2024 at 7pm.

Present: Cllr Homer Co-opted Member for the meeting
Cllr Marsh
Cllr Nicholson
Cllr Pavey
Cllr Williams
Cllr Wilson

In attendance: Mrs E McKenzie Executive Officer

Members of the public: 0

The Executive Officer welcomed all those present to the meeting and asked for nominations for the role of Chairman. There were no firm responses to this request and therefore Cllr Nicholson, as Chairman to the Council, stepped in to act as Committee Chairman for the evening and deferred the election until next month's meeting.

FPR24/24 To elect a Chairman of the Committee

Resolved: To elect Cllr Nicholson as Chairman of the Committee for the evening

Proposed: Cllr Pavey

Seconded: Cllr Williams

FPR25/24 To elect a Vice Chairman of the Committee

Elections were deferred until next month's meeting.

FPR26/24 To receive and accept apologies for non-attendance

Cllr Jones – Family Commitments

Cllr Stallard – Work Commitments

Cllr Wilson – Indisposed for the start of the meeting

Resolved: To accept apologies for non-attendance and the co-option of Cllr Homer for the evening

Proposed: Cllr Williams

Seconded: Cllr Pavey

All in favour

FPR27/24 To receive and accept declarations of disclosable pecuniary interests relating to items on this agenda

None.

FPR28/24 To receive and accept any personal, pecuniary and non-pecuniary interests relating to items on this agenda

None.

FPR29/24 Public Session

No members of the public present.

FPR30/24 To approve the minutes from the meeting of the Finance, Policy and Resources Committee – 4th June 2024

Resolved: to approve minutes of the Finance, Policy and Resources Committee – 4th June 2024

Proposed: Cllr Marsh

Seconded: Cllr Pavey

All in favour who were present at the meeting of 4th June 2024

- FPR31/24** **Actions arising from the meeting of the Finance, Policy and Resources Committee – 4th June 2024**
Noted.
- FPR32/24** **Report from Finance Manager**
Noted.
- FPR33/24** **Finance matters:**
i) Payments Schedule
Resolved: to approve the payments tabled to a total amount of £129,108.46
Proposed: Cllr Nicholson
Seconded: Cllr Marsh
All in favour
- ii) Bank Account Reconciliation Month 2**
Resolved: to note the review of the Bank Account Reconciliations Month 2 by the Chairman.
Proposed: Cllr Pavey
Seconded: Cllr Williams
All in favour
- iii) Parish Council Balance Sheet**
Resolved: to note the Parish Council Balance Sheet
Proposed: Cllr Pavey
Seconded: Cllr Nicholson
All in favour
- iv) Income and Expenditure Forecast**
Resolved: to note the Income and Expenditure Forecast
Proposed: Cllr Williams
Seconded: Cllr Pavey
All in favour
- v) Ear Marked Reserves**
Noted.
- FPR34/24** **Capital Control Report**
Noted.
- FPR35/24** **Financial Regulations**
The updated draft regulations were duly deliberated and confirmed. It was requested that the operational flow chart specifically include the term 'Contracts Finder'.
Resolved: To agree the updated Financial Regulations and refer to Parish Council for approval.
Proposed: Cllr Nicholson
Seconded: Cllr Pavey
All in favour
ACTION: Refer Model Financial Regulations to Full Council **ACTION:** Executive Officer
ACTION: Update operational flow chart diagram **ACTION:** Finance Manager
- FPR36/24** **Update to Standing Orders' Terms of Reference in relation to Financial Regulations**
Resolved:
i) To update the FP&R TOR for committee membership 'to a maximum of 7 councillors'
ii) To update all Committee TOR as tabled to a spend of £5,000
Proposed: Cllr Pavey
Seconded: Cllr Wilson
All in favour
ACTION: To update Standing Orders' Terms of Reference as above **ACTION:** Executive Officer

- FPR37/24 Working Groups Terms of Reference**
The paper was favourably considered.
Resolved:
i) To update Standing Orders 4g to read 'at the next available Committee meeting'
ii) To update WG TOR to include a note taker under point 3b
iii) To adopt the WG TOR and apply to Council work with referral to Full Council for information
Proposed: Cllr Pavey
Seconded: Cllr Williams
All in favour **ACTION: Executive Officer**
- FPR38/24 Change to Standing Committee**
Cllr Wilson presented the proposal and referred to the focus being on the new planned Marketing, Communications and Events Manager post. A discussion on the role of the Community and Environment Committee was duly held and consideration given to its workload.
Resolved: To defer the tabled proposal until the next appropriate time
Proposed: Cllr Nicholson
Seconded: Cllr Pavey
All in favour
- FPR39/24 Priory Park Clubhouse Modernisation**
Cllr Nicholson explained the background and current status of this project. It was felt that the new Estates Manager would usefully assist the Projects Manager and Working Group in progressing this initiative.
Resolved: To set regular meetings of the Facilities Review Working Group, including the Estates Manager, to draft a business plan, draw up a public consultation survey, progress funding options and report back to the relevant committees.
Proposed: Cllr Wilson
Seconded: Cllr Pavey
All in favour **ACTION: Projects Manager**
- FPR40/24 Draft Memorial Tree and Bench Policy**
The tabled policy was positively received. One minor addition to be included under 1.1 'to the local environment and the community'.
Resolved: To adopt the tabled policy, with one minor addition, and refer to Full Council for information.
Proposed: Cllr Pavey
Seconded: Cllr Wilson
All in favour **ACTION: Executive Officer**
- FPR41/24 Requests for future agenda items**
None suggested at this time.
- FPR42/24 Date of next meeting – Tuesday 6th August 2024**
Noted.
Cllr Pavey and Cllr Stallard gave their apologies in advance for non-attendance.
- FPR43/24 Motion for confidential business:** The Chairman then moved:
That in view of the confidential nature of the business about to be transacted, it is advisable in the public interest that the public and press be temporarily excluded, and they are instructed to withdraw in accordance with the provisions of the Public Bodies (Admissions to Meetings) Act 1960.
- FPR44/24 Debtors' List**
Noted.

FPR45/24**Staffing Matters**

The Staffing Sub-Committee members explained the interview process undertaken for the Estates Manager role and presented their choice of candidate.

It was explained that the next staffing review step was planned to internally recruit a Committees Officer and externally advertise for a Marketing, Communications and Events Manager. The job description for the roles would be tabled at the next Parish Council meeting. Cllr Homer was recognised for his expertise in Human Resources and would be nominated to join the Staffing Sub-Committee when next appropriate.

Resolved: To appoint Mr Steven Arthur as Estates Manager for Bishop's Waltham Parish Council on SP16 with a three-month probationary period

Proposed: Cllr Pavey

Seconded: Cllr Wilson

All in favour

ACTION:

- i) To inform full Parish Council of the appointment to the Estates Manager role
- ii) To table the Committees Officer and Marketing, Communications and events Manager job descriptions and updates at full Parish Council
- iii) To nominate Cllr Homer to join the Staffing Sub-Committee at full Parish Council

ACTION: Executive Officer

FPR46/24**Land Investigation – Update from the Working Group**

Cllr Williams provided an update on current working group discussions. The solicitor had sent a letter to a land agent for the property which the Committee duly noted.

FPR47/24**Quotations for Pipe Replacement Under Priory Park Overflow Car Park**

The recommendation from the Halls and Grounds Committee was duly deliberated.

Resolved: To recommend to Full Parish Council the appointment of Pure Drainage to undertake the repair to the collapsed pipe underneath the Priory Park overflow car park at the cost of £7,450.00 (excluding VAT).

Proposed: Cllr Pavey

Seconded: Cllr Williams

All in favour

ACTION: Executive Officer

There being no further business the meeting ended at 8.33pm.

**Bishops Waltham Parish Council
Finance, Policy and Resources Committee
Actions Arising from the Committee Meeting 2.7.24**

| Minute Number | Subject | Action | Date for completion | Action by | Notes |
|------------------------------------|---|---|---|----------------|--|
| FPR218/22 | Standing Orders Review | To clarify process of declaring interests and dispensations | May-23 | EO | Awaiting new council year to ensure clear for all. |
| FPR256/22 | Leases update | To check leases for third party claim guidance | Jul-23 | EO/FM | |
| FPR274/22, FPR104/23, FPR179/23 | Land Disposal Policy | i) To set up meeting of working group ii) To publish adopted policy | i) Complete ii) Feb 24 | EO/MP/KJ | Meeting held. Agenda item Jan 24. |
| FPR096/23, FPR186/23 | Cricket Club | To recommend to PC lease extension with further updates required by working group & reps | Superseded by newer actions. Monitoring only. | EO | PC 12.9.23. - complete Meeting held 26.9.23 (JM,BN,RS with BWCC reps). Agenda item Jan 24 and March 24 |
| FPR135/23, FPR194/23 | St Peter's Churchyard Funding | To write to PPC | Nov-23 | EO | PC requested a meeting with group (14.11.23) |
| FPR161/23, FPR174/23 | Policies | i) To confirm policies approved ii) To update policies as suggested iii) To liaise with H&S consultant | Dec-23 | EO (RS) | In progress. Updates received from H&S consultant Jan 24 for future agenda item. |
| FPR208/23 | Land at Montague Road | To consult with local residents | Apr-24 | EO/AO | In liaison with H&G |
| FPR227/23 | Mowing Licence | To advertise mowing opportunity | Complete | EO | |
| FPR240/23 | Asset Register Review | To submit summary report | May-24 | EJ/RS | |
| FPR241/23, FPR13/24 | Cyber Security | i) To draft action plan to send to IT team ii) To draft Risk Assessment for FP&R | i) June 24 ii) Aug 24 | RS / FM | Drafted May 24 |
| FPR249/23 | Wall House | i) To check current estate agent contract ii) To liaise with estate agent - interest and lower sale iii) To plan move if necessary iv) To investigate property for New Homes v) To keep in mind 'Hot Desk hub' idea | i) Complete ii) Complete iii) Complete iv) June 24 v) June 24 | WG & EO | Change of EA due when contract ends 28.6.24 |
| FPR249/23 | Skate Zone access path | To investigate funding options | Complete | AO/EO/FM | Refer to Admin Officer/H&G Committee |
| FPR249/23 | Bowls Club Lease | To monitor Bowls Club lease renewal | Jun-24 | WG/AO/EO | Draft lease to be considered by FP&R |
| FPR267/23 | Two New Policies | To draft new policies on menopause and flexible working | Jul-24 | WG (KJ/RS) /EO | Meeting due |
| FPR275/23 | OH Assessments | To organise OH Assessments | Jul-24 | EO | In progress. |
| FPR16/24 | Bodycam Procedure | Update | Aug-24 | EO | |
| FPR35/24 | Financial Regulations | Refer to Full Council | Complete | EO | Approved at PC |
| FPR35/24 | FR Flow Chart | Update | Complete | FM | |
| FPR36/24 | Standing Orders TOR | Update and Refer to Full Council | Complete | EO | |
| FPR37/24 | Working Group TOR | Update and Refer to Full Council | Complete | EO | |
| FPR39/24 | Priory Park Clubhouse | Set regular WG meetings | Jul-24 | PM | Refer to PM and H&G |
| FPR40/24 | Memorial Tree and Bench Policy | Update and Refer to Full Council | Complete | EO | |
| FPR45/24 | Staffing Matters | i) Refer EM appointment to Full Council ii) Table Job Descriptions for CO and MCEM with updates at next PC iii) Nominate AMH for SSC | Complete | EO | |
| FPR47/24 | Repairs to pipe at PP overflow car park | Refer to Full Council for approval | Complete | EO | |



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

6.8.24

Agenda Item – Report from Finance Manager - *for information only*

Open Space Fund

I have been back in contact with the Recreation and Projects Officer at Winchester City Council after the completion of the Albany Road Play Park. Copies of the contractors' invoices were sent over to enable the release of funds. I was informed that the fund had increased, and we could now request £19,504.45 which is the updated sum including interest (was £18,669.38). This money will be received by the Council in due course.

Council Insurance

I have added the Albany Road Play Park project to the Council's Insurance, which generated £63.10 in additional premium (up to renewal in December). The vehicle insurance will switch over to Zurich at the beginning of August as approved at last month's FP&R meeting.

VAT Return

The VAT Return for the period April to June 2024 has been submitted, which resulted in a refund of £25,793.73. This high refund was mostly due to the costs associated with the Skate Park and Albany Road Play Park projects.

AGAR 2023-24

To date I have received no queries from the external auditors.

Payroll

Two new employees were added to payroll this month and one has requested to join the Local Government Pension Scheme.

Finance Manager 23.07.24



Bishop's Waltham Parish Council

Finance, Policy & Resources Committee

6.8.24

Agenda Item – Finance Matters – *for consideration*

Finance matters:

- i. Payments Schedule – *to approve payments*
- ii. Bank Account Reconciliations Month 3 – *to note the review by the Chairman*
- iii. Parish Council Balance Sheet – *to note current position*
- iv. Income and Expenditure Forecast – *to note current position*
- v. Ear Marked Reserves - *to note current position*

Finance Manager 25.7.24

i) Payments Schedule

– *to approve payments*

Payments For Authorisation

| Supplier A/c Name | Invoice Date | Due Date | Invoice Number | Net Value | VAT | Invoice Total | A/C | Centre | Analysis Description | Posted | Approved | Pay By? | Paid | Comments |
|------------------------|--------------|------------|-----------------|------------|-----|---------------|---------|--------|--|--------|----------|---------|----------|-------------|
| 1stKLAS | 30/06/2024 | 21/07/2024 | INV-21292 | £288.00 | | £57.60 | 4282 | | 250 PP Cleaning Jun 24 | Yes | | BT | 22.07.24 | |
| ACELJET | 17/07/2024 | 31/07/2024 | 166331 | £455.00 | | £91.00 | 4274 | | 280 GS Skip Exchange Jul 24 | Yes | | BT | 31.07.24 | |
| ALLSEAL CLEANING | 20/07/2024 | 14/08/2024 | SI-20243244 | £618.00 | | £123.60 | 4282 | | 260 JH Kitchen Deep Clean | Yes | | BT | | |
| AQUADITION | 16/07/2024 | 15/08/2024 | 33301 | £310.71 | | £62.14 | 4277 | | Various Water Monitoring & Inspection | Yes | | BT | | |
| AQUADITION | 16/07/2024 | 15/08/2024 | 33302 | £103.57 | | £20.71 | 4277 | | 275 Water Monitoring & Inspection | Yes | | BT | | |
| B&QTRADE | 04/07/2024 | 31/08/2024 | 1513518364 | £35.00 | | £7.00 | 4312 | | 200 Top Soil | Yes | | BT | | |
| B&QTRADE | 25/07/2024 | 31/08/2024 | 1520379498 | £36.94 | | £7.40 | 4310 | | 200 Wipes/W40/Pliers/Oil | Yes | | BT | | |
| B&QTRADE | 27/07/2024 | 31/08/2024 | 1521523282 | £50.00 | | £10.00 | 4310 | | 230 JH Hanging Baskets | Yes | | BT | | |
| BAKER ROSS | 16/07/2024 | 16/07/2024 | WEB15165430 | £81.24 | | £11.76 | 4201 | | 310 Activities - Party in the Park | Yes | | BT | | |
| BEN TIBBETS | 24/07/2024 | 31/07/2024 | 3918 | £150.00 | | £30.00 | 4201 | | 310 Party in the Park - Temp Electric | Yes | | BT | 31.07.24 | |
| BIFFAMUNICIPAL | 28/06/2024 | 28/07/2024 | 514705079 | £23.84 | | £4.77 | 4275 | | 260 JH Trade Waste 29/06-26/07/24 | Yes | | DD | 29.07.24 | |
| BIFFAMUNICIPAL | 26/07/2024 | 25/08/2024 | 514706423 | £23.84 | | £4.77 | 4275 | | 260 JH Trade Waste 27/07-23/08/24 | Yes | | DD | | |
| BOUNCY BEANS | 04/07/2024 | 19/07/2024 | BWPC1907 | £215.00 | | £0.00 | 4201 | | 310 Soft Play - Party in the Park | Yes | | BT | | |
| BQS | 16/07/2024 | 16/08/2024 | BQS008-2024 | £24,985.90 | | £4,997.18 | Various | | Various SP Footpath/PP Entrance/Top soil | Yes | | BT | 22.07.24 | EMR 373/374 |
| BREKATHROU | 15/07/2024 | 29/07/2024 | INV-20211044 | £750.00 | | £150.00 | Various | | Various Civility Workshop | Yes | | BT | | |
| BRIT GAS | 04/07/2024 | 23/07/2024 | 803410559 | £116.35 | | £5.81 | 4344 | | 260 JH Gas 02/06-01/07/24 | Yes | | BT | 29.07.24 | |
| BUSINESS STREAM | 04/07/2024 | 18/07/2024 | 2767957/5447885 | £308.71 | | £0.00 | 4345 | | 260 JH Water 04/04-03/07/24 | Yes | | DD | 23.07.24 | |
| BUSINESS STREAM | 18/07/2024 | 01/08/2024 | 2703708/5564812 | £659.93 | | £0.00 | 4345 | | 250 PP Water 18/04-17/07/24 | Yes | | DD | 18.07.24 | |
| BWMS | 02/07/2024 | 02/07/2024 | BWMS 129 | £50.00 | | £0.00 | 4339 | | 275 CH Sign Materials | Yes | | DD | 01.08.24 | |
| BWMS | 02/07/2024 | 02/07/2024 | BWMS 130 | £40.00 | | £0.00 | 4322 | | 310 HR Noticeboard Refurb | Yes | | BT | 22.07.24 | |
| BWTA | 22/07/2024 | 22/07/2024 | INV133 | £13.50 | | £2.70 | 1220 | | 250 Refund | Yes | | BT | 22.07.24 | |
| CHEAPMOWERS | 28/06/2024 | 28/06/2024 | D0016800002388 | £332.50 | | £66.50 | 4350 | | 299 EGO Leaf Blower/Battery/Charger | Yes | | BT | 28.06.24 | |
| CHEVASCO | 02/07/2024 | 02/07/2024 | 2024/2ndQtr | £2,505.00 | | £0.00 | 4280 | | 172 Churchyard Maintenance | Yes | | BT | 22.07.24 | |
| CINERGI | 29/07/2024 | 05/08/2024 | INV-3511 | £18,412.33 | | £0.00 | 4393 | | 299 Deposit for JH Solar Panels | Yes | | BT | | |
| CVC | 10/06/2024 | 10/06/2024 | JH 0624 | £240.00 | | £0.00 | 4281 | | Various Window Cleaning Jun 24 | Yes | | BT | 22.07.24 | |
| DISCOUNTHIRE | 16/07/2024 | 24/07/2024 | 7893666 | £1,037.33 | | £207.46 | 4044 | | 100 IT/Telecoms Support/Service | Yes | | DD | 22.07.24 | |
| ELLIOTS | 10/07/2024 | 16/07/2024 | 111331R | £246.72 | | £49.34 | 4320 | | 260 2 x Ext Brackets & Door Holders | Yes | | BT | 16.07.24 | |
| ELLIOTS | 10/07/2024 | 31/07/2024 | S19106132 | £7.71 | | £1.54 | 4312 | | 200 Washer and Screws | Yes | | BT | 31.07.24 | |
| ELLIOTS | 28/06/2024 | 31/07/2024 | S19093256 | £11.00 | | £2.20 | 4310 | | 200 Hoze Male Connector | Yes | | BT | 31.07.24 | |
| ELLIOTS | 01/07/2024 | 31/07/2024 | S19095156 | £11.94 | | £2.38 | 4310 | | 200 Couplers | Yes | | BT | 31.07.24 | |
| ELLIOTS | 12/07/2024 | 31/07/2024 | S19108856 | £23.87 | | £4.77 | 4312 | | 200 Post Mix | Yes | | BT | 31.07.24 | |
| ELLIOTS | 22/07/2024 | 21/08/2024 | S19117922 | £31.66 | | £6.33 | 4311 | | 200 Combination Padlock | Yes | | BT | | |
| ENGIE GAS LTD | 09/07/2024 | 23/07/2024 | 1-01352833 | £88.66 | | £4.43 | 4344 | | 250 PP Gas 01/06-30/06/24 | Yes | | DD | 23.07.24 | |
| FORWARD | 01/07/2024 | 30/07/2024 | 8888 | £40.00 | | £8.00 | 4332 | | 260 JH Security Jul 24 | Yes | | BT | 30.07.24 | |
| FORWARD | 16/07/2024 | 30/07/2024 | 8910 | £73.00 | | £14.60 | 4332 | | Various HR/ES Security Jul 24 | Yes | | BT | 30.07.24 | |
| FORWARD | 16/07/2024 | 30/07/2024 | 8911 | £80.00 | | £8.00 | 4332 | | 250 PP Security Jul 24 | Yes | | BT | 30.07.24 | |
| FUELGENIE | 01/07/2024 | 15/07/2024 | 10547821 | £590.26 | | £118.00 | Various | | 200 Fuel Card charges Jun 24 | Yes | | DD | 16.07.24 | |
| GREENBARNES | 09/07/2024 | 08/08/2024 | 18343 | £43.91 | | £8.78 | 4025 | | 100 Chairman Name Lettering | Yes | | BT | 08.08.24 | EMR 378 |
| HAGS-SMP | 28/06/2024 | 27/07/2024 | 96814 | £65,000.00 | | £13,000.00 | 4500 | | 299 Albany Road Play Park (1) | Yes | | BT | 26.07.24 | EMR 378 |
| HAGS-SMP | 28/06/2024 | 27/07/2024 | 96818 | £7,965.03 | | £1,593.00 | 4500 | | 299 Albany Road Play Park (2) | Yes | | BT | 26.07.24 | EMR 378 |
| HAGS-SMP | 28/06/2024 | 27/07/2024 | 96821 | £230.50 | | £46.10 | 4500 | | 299 Albany Rd Play Park - Harness | Yes | | BT | 26.07.24 | EMR 378 |
| HAGS-SMP | 10/07/2024 | 10/08/2024 | 97035 | £124.00 | | £24.80 | 4309 | | 200 Premium Topsoil | Yes | | BT | | |
| HAMPSSHIREGARDEN | 02/07/2024 | 02/07/2024 | 5648 | £41.66 | | £8.33 | 4309 | | 230 Cleaning supplies | Yes | | BC | | |
| HANTS CC | 05/07/2024 | 05/07/2024 | 58293773 | £98.65 | | £19.73 | Various | | Various Cleaning/Office supplies | Yes | | BT | 22.07.24 | |
| HANTS CC | 26/07/2024 | 25/08/2024 | 58295992 | £40.46 | | £8.09 | 4201 | | 310 Party in the Park - First Aid | Yes | | BT | 26.07.24 | |
| HANTS FIRST AID | 20/07/2024 | 20/07/2024 | 26 | £125.00 | | £0.00 | 4306 | | 200 BT65 JTX Oil Leak Repair | Yes | | BT | 22.07.24 | |
| HEARDWJ | 27/06/2024 | 04/07/2024 | INV-73558 | £150.95 | | £30.19 | 4306 | | 200 BT65 JRX Light Unit | Yes | | BT | 22.07.24 | |
| HEARDWJ | 11/07/2024 | 18/07/2024 | INV-73714 | £84.99 | | £17.00 | 4306 | | 200 Southern Footpath Signs | Yes | | BC | | |
| HIRST SIGNS | 31/07/2024 | 31/07/2024 | 4660 | £74.00 | | £14.80 | 4309 | | 230 x 5 Black Floor Polisher Pads | Yes | | BT | | |
| HOOPER SERVICES | 24/07/2024 | 21/08/2024 | 295675 | £29.20 | | £5.84 | 4006 | | 100 L Sloop Manual Handling | Yes | | BC | | |
| HSQC LTD | 28/07/2024 | 28/07/2024 | 450323 | £12.00 | | £2.40 | 4273 | | 100 Payroll Services - Jul 2024 | Yes | | SO | 25.07.24 | |
| HUMPHRY | 25/07/2024 | 25/07/2024 | 4541 | £40.00 | | £8.00 | N/A | | N/A EMR 373/374/378 | Yes | | IAT | 26.07.24 | |
| Inter Account Transfer | 26/07/2024 | | 20496254 | £87,834.63 | | £0.00 | N/A | | N/A EMR 373/374/378 | Yes | | IAT | 26.07.24 | |
| Inter Account Transfer | 26/07/2024 | | 20496238 | £87,834.63 | | £0.00 | N/A | | N/A Supplier & Payroll Payments | Yes | | IAT | 26.07.24 | |
| Inter Account Transfer | 26/07/2024 | | 20496241 | £37,000.00 | | £0.00 | N/A | | N/A Supplier & Payroll Payments | Yes | | IAT | 26.07.24 | |
| Inter Account Transfer | 26/07/2024 | | 20496238 | £37,000.00 | | £0.00 | N/A | | N/A Supplier & Payroll Payments | Yes | | IAT | 26.07.24 | |
| Inter Account Transfer | 31/07/2024 | | 20496238 | £25,153.66 | | £0.00 | N/A | | N/A VAT Return & Income | Yes | | IAT | 31.07.24 | |
| Inter Account Transfer | 31/07/2024 | | 20496241 | £25,153.66 | | £0.00 | N/A | | N/A VAT Return & Income | Yes | | IAT | 31.07.24 | |
| ITTS | 27/06/2024 | 27/06/2024 | INV-1103 | £800.00 | | £160.00 | 4295 | | 290 Re profile ditch & remove soil | Yes | | BT | 22.07.24 | |

- ii) Bank Account Reconciliations Month 3
 - *to note the review by the Chairman.*

Date: 18/07/2024

Bishop's Waltham Parish Council

Page 1

Time: 15:33

Bank Reconciliation Statement as at 30/06/2024
for Cashbook 2 - Barclays Saver 63966682

User: HLF

| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|--|-----------------------|-----------------------------|-----------------|
| Barclays Active Saver A/c | 30/06/2024 | | 2.75 |
| | | | <u>2.75</u> |
| <u>Unpresented Payments (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 2.75 |
| <u>Unpresented Receipts (Plus)</u> | | | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 2.75 |
| | | Balance per Cash Book is :- | 2.75 |
| | | Difference is :- | 0.00 |

Signatory 1:

Name BARRY NICHOLSON Signed [Signature] Date 24/07/2024

Signatory 2:

Name H. FISHER Signed [Signature] Date 24/07/24

Date: 18/07/2024

Bishop's Waltham Parish Council

Page 1

Time: 15:35

Bank Reconciliation Statement as at 30/06/2024
for Cashbook 3 - Barclays Premium 40378860

User: HLF

| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|--|-----------------------|-----------------------------|-----------------|
| Barclays Tracker A/c | 30/06/2024 | | 0.02 |
| | | | 0.02 |
| <u>Unpresented Payments (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | 0.00 |
| | | | 0.02 |
| <u>Unpresented Receipts (Plus)</u> | | | |
| | | 0.00 | 0.00 |
| | | | 0.02 |
| | | Balance per Cash Book is :- | 0.02 |
| | | Difference is :- | 0.00 |

Signatory 1:

Name LARRY NICHOLSON Signed [Signature] Date 24/07/2024

Signatory 2:

Name H. FISHER Signed [Signature] Date 24/07/24

Date: 18/07/2024

Bishop's Waltham Parish Council

Page 1

Time: 15:37

Bank Reconciliation Statement as at 30/06/2024
for Cashbook 6 - Petty Cash

User: HLF

| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|--|-----------------------|-----------------------------|-----------------|
| Petty Cash | 30/06/2024 | | 0.29 |
| | | | <u>0.29</u> |
| <u>Unpresented Payments (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | <u>0.00</u> |
| | | | 0.29 |
| <u>Unpresented Receipts (Plus)</u> | | | |
| | | 0.00 | <u>0.00</u> |
| | | | 0.29 |
| | | Balance per Cash Book is :- | 0.29 |
| | | Difference is :- | 0.00 |

Signatory 1:

Name BARRY NICHOLSON Signed [Signature] Date 24/07/2024

Signatory 2:

Name H. FISHER Signed [Signature] Date 24/07/24

Date: 24/06/2024

Bishop's Waltham Parish Council

Page 1

Time: 14:20

Bank Reconciliation Statement as at 30/06/2024
for Cashbook 9 - Barclaycard Commercial

User: HLF


| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|--|-----------------------|-----------------------------|-----------------|
| Barclaycard Commercial | 30/06/2024 | | 0.00 |
| | | | 0.00 |
| <u>Unpresented Payments (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | 0.00 |
| | | | 0.00 |
| <u>Unpresented Receipts (Plus)</u> | | | |
| | | 0.00 | 0.00 |
| | | | 0.00 |
| | | Balance per Cash Book is :- | 0.00 |
| | | Difference is :- | 0.00 |

Signatory 1:

Name

BARRY NICHOLSON

Signed



Date

24/07/2024

Signatory 2:

Name

H. FISHER

Signed



Date

24/07/24

Date: 18/07/2024

Bishop's Waltham Parish Council

Page 1

Time: 15:49

Bank Reconciliation Statement as at 30/06/2024
for Cashbook 10 - A&L 3m Fixed Term Deposit A/c

User: HLF

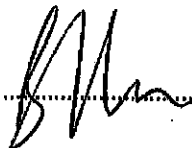
| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|--|-----------------------|-----------------------------|-----------------|
| A&L 3 m fixed term deposit | 30/06/2024 | | 422,356.42 |
| | | | 422,356.42 |
| <u>Unpresented Payments (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | |
| | | | 0.00 |
| | | | 422,356.42 |
| <u>Unpresented Receipts (Plus)</u> | | | |
| | | 0.00 | |
| | | | 0.00 |
| | | | 422,356.42 |
| | | Balance per Cash Book is :- | 422,356.42 |
| | | Difference is :- | 0.00 |

Signatory 1:

Name

BARRY NICHOLSON

Signed



Date

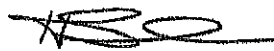
24/07/2024

Signatory 2:

Name

H. FISHER

Signed



Date

24/07/24

Date: 18/07/2024

Bishop's Waltham Parish Council

Page 1

Time: 15:01

Bank Reconciliation Statement as at 30/06/2024
for Cashbook 11 - Unlty Current 20496238

User: HLF

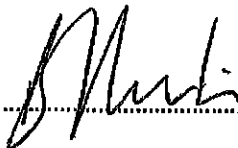
| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|--|-----------------------|-----------------------------|------------------|
| Unlty Current 20496238 | 30/06/2024 | | 34,247.02 |
| | | | <u>34,247.02</u> |
| <u>Unpresented Payments (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 34,247.02 |
| <u>Unpresented Receipts (Plus)</u> | | | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 34,247.02 |
| | | Balance per Cash Book is :- | 34,247.02 |
| | | Difference is :- | 0.00 |

Signatory 1:

Name

BARRY NICHOLSON

Signed



Date

24/07/2024

Signatory 2:

Name

H. FISHER

Signed



Date

24/07/24

Date: 18/07/2024

Bishop's Waltham Parish Council

Page 1

Time: 15:05

Bank Reconciliation Statement as at 30/06/2024
for Cashbook 12 - Unity Savings 20496241

User: HLF

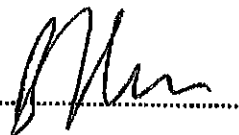
| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|--|-----------------------|-----------------------------|-------------------|
| Unity Savings 20496241 | 30/06/2024 | | 148,146.31 |
| | | | <u>148,146.31</u> |
| <u>Unpresented Payments (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 148,146.31 |
| <u>Unpresented Receipts (Plus)</u> | | | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 148,146.31 |
| | | Balance per Cash Book is :- | 148,146.31 |
| | | Difference is :- | 0.00 |

Signatory 1:

Name

BARRY NICHOLSON

Signed



Date


24/07/2024

Signatory 2:

Name

H. FISHER

Signed



Date

24/07/24

Date: 18/07/2024

Bishop's Waltham Parish Council

Page 1

Time: 15:10

Bank Reconciliation Statement as at 30/06/2024
for Cashbook 13 - Unity Savings 20496254

User: HLF

| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|--|-----------------------|-----------------------------|-------------------|
| Unity Savings 20496254 | 30/06/2024 | | 269,802.26 |
| | | | <u>269,802.26</u> |
| <u>Unpresented Payments (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 269,802.26 |
| <u>Unpresented Receipts (Plus)</u> | | | |
| | | 0.00 | |
| | | | <u>0.00</u> |
| | | | 269,802.26 |
| | | Balance per Cash Book is :- | 269,802.26 |
| | | Difference is :- | 0.00 |

Signatory 1:

Name BARRY NICHOLSON Signed [Signature] Date 24/07/2024

Signatory 2:

Name H. FISHER Signed [Signature] Date 24/07/24

iii) Parish Council Balance Sheet

– to note current position.

Detailed Balance Sheet - Excluding Stock Movement

Month 3 Date 30/06/2024

| <u>A/c</u> | <u>Description</u> | <u>Actual</u> |
|--|-------------------------------|----------------|
| <u>Current Assets</u> | | |
| 100 | Debtors | (2,117) |
| 105 | VAT Control Account | 25,794 |
| 205 | Barclays Active Saver A/c | 3 |
| 210 | Barclays Business Premium A/c | 0 |
| 219 | A&L 3m Fixed Term Deposit A/c | 422,356 |
| 221 | Unity Current 20496238 | 34,247 |
| 222 | Unity Savings 20496241 | 148,146 |
| 223 | Unity Savings 20496254 | 269,802 |
| 250 | Petty Cash | 0 |
| Total Current Assets | | 898,232 |
| <u>Current Liabilities</u> | | |
| 500 | Creditors | 95,373 |
| 565 | Holding Deposits | 3,273 |
| Total Current Liabilities | | 98,646 |
| Net Current Assets | | 799,585 |
| Total Assets less Current Liabilities | | 799,585 |

Represented by :-

| | | |
|---------------------|--------------------------------|----------------|
| 300 | Current Year Fund | 111,721 |
| 310 | General Reserves | 307,602 |
| 315 | Montague Rd Play - S106/CIL | 548 |
| 325 | Play Area Equip Maint - CYF | 4,744 |
| 330 | Replace Tractor - CYF | 33,500 |
| 336 | EV Chargers | 11,000 |
| 340 | Replace Topper / Mower - CYF | 23,500 |
| 341 | Replace IT Equipment | 2,078 |
| 350 | Bldings Replace / Refurb - CYF | 85,000 |
| 355 | Tennis Court Maintenance - CYF | 16,000 |
| 360 | Replace Bus Shelters - CYF | 10,000 |
| 370 | CCTV Hoe Rd - CYF | 3,152 |
| 373 | South F'path -CIL/WCIL/S106 | (19,063) |
| 374 | Replace Skate Park - CIL/WCIL | 32,736 |
| 375 | Floor Polisher - CYF | 334 |
| 376 | Solar Panels JH - CIL/WCIL | 59,750 |
| 377 | Extend Parking PP - CIL | 51,228 |
| 378 | Albany Road Play - S106/OSF | (14,245) |
| 379 | Building Maintenance - CYF | 18,500 |
| 380 | Name Sign JH - CYF | 5,000 |
| 390 | Stackable Chairs JH - CYF | 926 |
| 393 | WCC CIL Receipts 2021-22 | 5,011 |
| 394 | WCC CIL Receipts 2022-23 | 3,062 |
| 395 | WCC CIL Receipts 2023-24 | 42,889 |
| 396 | SDNP CIL Receipts 2021-22 | 481 |
| 397 | SDNP CIL Receipts 2022-23 | 2,471 |
| 398 | SDNP CIL Receipts 2023-24 | 1,660 |
| Total Equity | | 799,585 |

iii) Income and Expenditure Forecast

– *to note current position.*

Income & Expenditure Report
2024-2025

Total Parish Council

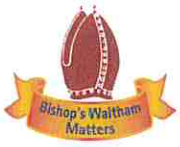
| Description | 1 April | 2 May | 3 June | 4 July | 5 August | 6 September | 7 October | 8 November | 9 December | 10 January | 11 February | 12 March | Actual Total Year | Budget Total Year | Variance | % Change | Material Variance Reason (over 25% or £2000) |
|--|------------|----------|-----------|-----------|-------------|----------------|--------------|---------------|---------------|---------------|----------------|-------------|----------------------|----------------------|----------|-------------|--|
| Finance, Policy and Resources Committee | | | | | | | | | | | | | | | | | |
| Total Income | £2,377 | £5,015 | £4,321 | £1,291 | £6,401 | £2,931 | £1,311 | £3,351 | £2,791 | £1,291 | £3,291 | £2,281 | £36,652 | £20,798 | £15,854 | | 76% Bank Interest |
| Total Expenditure | £35,136 | £32,866 | £26,852 | £37,933 | £30,573 | £34,077 | £45,638 | £31,004 | £33,707 | £36,479 | £31,131 | £39,947 | £416,343 | £425,222 | £-9,879 | 2% | |
| Total Net Revenue Expenditure | £32,759 | £27,851 | £22,531 | £36,642 | £24,172 | £31,146 | £44,327 | £27,653 | £30,916 | £35,188 | £27,840 | £37,666 | £378,691 | £404,424 | £-25,733 | 6% | |
| Total Capital Income | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | | Unbudgeted |
| Total Capital Expenditure | £0 | £344 | £0 | £0 | £0 | £0 | £906 | £0 | £0 | £0 | £0 | £250 | £1,500 | £1,500 | £0 | 0% | |
| Total Net Capital Expenditure | £0 | £344 | £0 | £0 | £0 | £0 | £906 | £0 | £0 | £0 | £0 | £250 | £1,500 | £1,500 | £0 | 0% | |
| Total Net Committee Expenditure | £32,759 | £28,195 | £22,531 | £36,642 | £24,172 | £31,146 | £45,233 | £27,653 | £30,916 | £35,188 | £27,840 | £37,916 | £380,191 | £405,924 | £-25,733 | 6% | |
| Halls and Grounds Committee | | | | | | | | | | | | | | | | | |
| Total Income | £16,251 | £3,155 | £7,958 | £7,820 | £5,517 | £8,268 | £9,040 | £6,782 | £5,633 | £9,040 | £6,632 | £7,054 | £94,150 | £89,788 | £4,362 | | 5% Hire increases & WCC Open Space Fund |
| Total Expenditure | £8,286 | £15,842 | £7,937 | £25,285 | £7,772 | £7,885 | £34,148 | £11,822 | £11,802 | £17,165 | £9,064 | £21,452 | £179,460 | £183,091 | £-4,631 | 3% | |
| Total Net Revenue Expenditure | £-£7,965 | £12,687 | £-£21 | £17,465 | £2,255 | £-£383 | £25,108 | £5,040 | £3,169 | £8,125 | £2,432 | £14,398 | £84,310 | £89,303 | £-£8,993 | 10% | |
| Total Capital Income | £0 | £0 | £0 | £19,504 | £25,815 | £0 | £40,000 | £0 | £0 | £0 | £0 | £0 | £85,319 | £58,797 | £26,522 | | 45% Additional funding |
| Total Capital Expenditure | £43,541 | £4,560 | £74,966 | £28,738 | £15,676 | £117,295 | £27,894 | £0 | £0 | £11,000 | £0 | £0 | £323,670 | £242,448 | £81,222 | | 34% Additional expenditure unbudgeted |
| Total Net Capital Expenditure | £43,541 | £4,560 | £74,966 | £9,234 | £-£10,139 | £117,295 | £-£12,106 | £0 | £0 | £11,000 | £0 | £0 | £238,351 | £183,651 | £54,700 | | 30% As above |
| Total Net Committee Expenditure | £35,576 | £17,247 | £74,945 | £26,699 | £-£7,884 | £116,912 | £13,002 | £5,040 | £3,169 | £19,125 | £2,432 | £14,398 | £322,661 | £276,954 | £45,707 | | 17% As above |
| Community & Environment Committee | | | | | | | | | | | | | | | | | |
| Total Income | £1,000 | £0 | £0 | £100 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £1,100 | £100 | £1,000 | | 1000% |
| Total Expenditure | £35 | £5,504 | £610 | £1,640 | £950 | £1,000 | £3,849 | £1,550 | £85 | £0 | £2,319 | £1,583 | £19,105 | £23,395 | £-4,290 | | 18% |
| Total Net Revenue Expenditure | £-£965 | £5,504 | £610 | £1,540 | £950 | £1,000 | £3,849 | £1,550 | £85 | £0 | £2,319 | £1,583 | £18,005 | £23,295 | £-£5,290 | | 23% |
| Total Capital Income | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | | Unbudgeted |
| Total Capital Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £250 | £0 | £0 | £0 | £0 | £250 | £500 | £500 | £0 | | 0% |
| Total Net Capital Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £250 | £0 | £0 | £0 | £0 | £250 | £500 | £500 | £0 | | 0% |
| Total Net Committee Expenditure | £-£965 | £5,504 | £610 | £1,540 | £950 | £1,000 | £4,099 | £1,550 | £85 | £0 | £2,319 | £1,833 | £18,505 | £23,795 | £-£5,290 | | 22% |
| Planning & Highways Committee | | | | | | | | | | | | | | | | | |
| Total Income | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | | Unbudgeted |
| Total Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £1,200 | £0 | £0 | £0 | £0 | £1,100 | £2,300 | £2,300 | £0 | | 0% |
| Total Net Revenue Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £1,200 | £0 | £0 | £0 | £0 | £1,100 | £2,300 | £2,300 | £0 | | 0% |
| Total Capital Income | £600 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £600 | £500 | £100 | | 20% |
| Total Capital Expenditure | £0 | £484 | £0 | £2,500 | £0 | £0 | £1,250 | £0 | £0 | £0 | £0 | £250 | £4,484 | £2,000 | £2,484 | | 124% SID Underspend from 23/24 |
| Total Net Capital Expenditure | £-£600 | £484 | £0 | £2,500 | £0 | £0 | £1,250 | £0 | £0 | £0 | £0 | £250 | £3,884 | £1,500 | £2,384 | | 159% As above |
| Total Net Committee Expenditure | £-£600 | £484 | £0 | £2,500 | £0 | £0 | £2,450 | £0 | £0 | £0 | £0 | £1,350 | £6,184 | £3,800 | £2,384 | | 63% As above |
| Joint Managed Services | | | | | | | | | | | | | | | | | |
| Total Income | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | | Unbudgeted |
| Total Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £6,000 | £0 | £0 | £0 | £6,000 | £12,000 | £12,000 | £0 | | 0% |
| Total Net Revenue Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £6,000 | £0 | £0 | £0 | £6,000 | £12,000 | £12,000 | £0 | | 0% |
| Total Capital Income | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | | Unbudgeted |
| Total Capital Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | | Unbudgeted |
| Total Net Capital Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | | Unbudgeted |
| Total Net Committee Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £6,000 | £0 | £0 | £0 | £6,000 | £12,000 | £12,000 | £0 | | 0% |
| Funding | | | | | | | | | | | | | | | | | |
| Total Income | £296,411 | £0 | £0 | £0 | £0 | £296,411 | £0 | £0 | £0 | £0 | £0 | £0 | £592,822 | £592,822 | £0 | | 0% |
| Total Expenditure | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | | Unbudgeted |
| Total Net Revenue Expenditure | £-£296,411 | £0 | £0 | £0 | £0 | £-£296,411 | £0 | £0 | £0 | £0 | £0 | £0 | £-£592,822 | £-£592,822 | £0 | | 0% |

[illegible]

v) Ear Marked Reserves – *to note current position*

| | | Opening Balance | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Actual Mar Total Year | Budget Total Year | Closing Balance |
|-----|---|-----------------|---------|----------|----------|----------|----------|----------|----------|-----|-----|---------|-----|--------------------------|----------------------|--------------------|
| 315 | EMR - Montague Road Play Areas - S106/CIL/OSF | £548 | £0 | £0 | £0 | £-22,272 | £0 | £0 | £2,820 | £0 | £0 | £0 | £0 | £0 | £0 | £0 |
| 316 | EMR - Albany Road SINC Maint - S106 | £0 | £0 | £0 | £0 | £-85,472 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £548 | £0 | £0 |
| 325 | EMR - Replace Play Area Equipment - PC | £4,744 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-85,472 | £0 | £65,472 |
| 330 | EMR - Replace Tractors - PC | £33,500 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-4,000 | £-4,000 | £2,744 |
| 336 | EMR - EV Chargers - PC | £11,000 | £0 | £0 | £0 | £0 | £0 | £36,375 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-2,875 |
| 340 | EMR - Replace Topper / Mower - PC | £33,500 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £11,000 | £0 | £0 | £11,000 | £0 |
| 341 | EMR - Replace IT Equipment - PC | £2,078 | £0 | £0 | £10,000 | £0 | £0 | £17,150 | £0 | £0 | £0 | £0 | £0 | £27,150 | £0 | £6,350 |
| 345 | EMR - Election Expenses - PC | £85,000 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-1,000 | £-1,000 | £3,078 |
| 350 | EMR - Bldings Replace / Refurb - PC | £3,311 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-2,500 | £-2,500 | £2,500 |
| 351 | EMR - Purchase of Community Asset - PC/CIL/WCIL | £0 | £3,236 | £75 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-5,000 | £-5,000 | £90,000 |
| 352 | EMR - Sale of Community Asset | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £3,311 | £0 | £0 |
| 353 | EMR - New Capital Receipt | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 |
| 355 | EMR - Tennis Court Maintenance - PC | £16,000 | £0 | £0 | £0 | £4,900 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 |
| 356 | EMR - Resurface Car Parks - PC | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-2,000 | £-2,000 | £13,100 |
| 357 | EMR - Resurface Play Areas - PC | £10,000 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-2,500 | £-2,500 | £2,500 |
| 360 | EMR - Replace Bus Shelters - PC | £5,000 | £0 | £0 | £1,848 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £10,000 |
| 370 | EMR - CCTV (HR) - PC | £9,063 | £0 | £10,000 | £0 | £5,883 | £-25,815 | £0 | £0 | £0 | £0 | £0 | £0 | £1,848 | £0 | £3,152 |
| 374 | EMR - Replace Skate Park (PP) - CIL/WCIL/PC | £50,883 | £43,145 | £-10,000 | £-15,298 | £17,060 | £15,676 | £0 | £0 | £0 | £0 | £0 | £0 | £-9,932 | £0 | £869 |
| 375 | EMR - Floor Polisher (PP) - PC | £1,500 | £0 | £0 | £1,166 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 |
| 376 | EMR - Solar Panels on Roof (JH) - CIL/WCIL | £59,750 | £0 | £0 | £0 | £775 | £0 | £63,770 | £-40,000 | £0 | £0 | £0 | £0 | £0 | £59,750 | £35,205 |
| 377 | EMR - Extend Parking (PP) - CIL/WCC REPF | £54,678 | £0 | £0 | £3,450 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £3,450 | £0 | £51,228 |
| 378 | EMR - Albany Road Play Park - S106/OSF | £59,401 | £0 | £450 | £73,196 | £-17,062 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £56,584 | £59,401 | £2,817 |
| 379 | EMR - Building Maintenance - PC | £18,500 | £0 | £0 | £0 | £0 | £0 | £0 | £18,500 | £0 | £0 | £0 | £0 | £-6,000 | £12,500 | £6,000 |
| 380 | EMR - Name Sign (JH) - PC | £5,000 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £5,000 |
| 390 | EMR - Stackable Chairs (JH) - PC | £1,800 | £0 | £874 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £874 | £0 | £926 |
| 393 | EMR - WCC CIL Receipts 2021-22 (End 31/03/27) | £5,011 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £5,011 |
| 394 | EMR - WCC CIL Receipts 2022-23 (End 31/03/28) | £3,062 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £3,062 |
| 395 | EMR - WCC CIL Receipts 2023-24 (End 31/03/29) | £12,867 | £0 | £-30,022 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-30,022 | £-30,022 | £42,889 |
| 396 | EMR - SDNP CIL Receipts 2021-22 (End 31/03/27) | £481 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £481 |
| 397 | EMR - SDNP CIL Receipts 2022-23 (End 31/03/28) | £2,471 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £2,471 |
| 398 | EMR - SDNP CIL Receipts 2023-24 (End 31/03/29) | £1,660 | £-661 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-661 | £0 | £2,321 |
| 399 | EMR - WCC CIL Receipts 2024-25 (End 31/03/30) | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £0 |
| 400 | EMR - SDNP CIL Receipts 2024-25 (End 31/03/30) | £0 | £0 | £0 | £0 | £0 | £0 | £0 | £-331 | £0 | £0 | £0 | £0 | £-331 | £-331 | £331 |
| 401 | EMR - WCC S106 Receipts 2024-25 | £472,382 | £42,484 | £-25,462 | £74,437 | £-56,188 | £-10,139 | £117,295 | £-19,011 | £0 | £0 | £11,000 | £0 | £-25,000 | £109,416 | £99,298 |

Approved transfers
PC321/231
PC329/23



Bishop's Waltham Parish Council
Finance, Policy & Resources Committee

6.8.24

Agenda Item – Capital Control Report – *for information only*

Capital Control Report 2024-2025 (Month 3).

Finance Manager
25.7.24

Bishop's Waltham Parish Council
Capital Projects Control 2024-25 Budget
Month 3

| Committee | G L Code | Description | Month Budgeted | Capital Budget £'s | EMR Funding Budget £'s | Total Precept Approved £'s | Total Actual Spend £'s | Unactioned Approvals £'s | Comments |
|------------------------------------|----------|-------------------------------------|----------------|--------------------|------------------------|----------------------------|------------------------|--------------------------|---|
| F, P & R Committee Income | 1099 | Income - Asset Disposals | Not expected | 0 | 0 | 0 | 0 | 0 | |
| | | Total Gross Committee Income | | 0 | 0 | 0 | 0 | 0 | |
| | 4350 | Minor Assets | Oct/Mar | 500 | 0 | 500 | 0 | 0 | |
| | 4408 | Replace IT Equipment | Apr/Sep | 1,000 | 0 | 1,000 | 344 | 0 | Monitors/headset/camera |
| Total Gross Committee Expenditures | | | | 1,500 | 0 | 1,500 | 344 | 0 | |
| EMR Movements | | | | 0 | 0 | 0 | 0 | 0 | |
| Total Net Committee Expenditures | | | | 1,500 | 0 | 1,500 | 344 | 0 | |
| H & G Committee Income | 1099 | Income - Asset Disposals | Not expected | 0 | 0 | 0 | 0 | 0 | |
| | 1336 | WCC CIL Funding 2024-25 | Sep | 40,000 | 40,000 | 0 | 0 | 40,000 | EMR 376 Solar Panels |
| | 1337 | WCC S106 Funding 2024-25 | Jul | 0 | 0 | 0 | 0 | 25,815 | EMR 373 Southern Footpath |
| | 1368 | WCC Open Space Fund | Jul | 18,797 | 18,797 | 0 | 0 | 19,504 | EMR 315 Montague Rd/378 Albard Rd |
| Total Gross Committee Income | | | | 58,797 | 58,797 | 0 | 0 | 49,000 | EMR 377 Extend Parking PP |
| Expenditure | 4350 | Minor Assets | Oct | 2,500 | 0 | 2,500 | 926 | 1,574 | Replacement Bins (red)/Step Ladder/Ego Blower Kit |
| | 4364 | Southern Footpath/Cycleway | Jul | 0 | 0 | 0 | 0 | 5,883 | EMR 373 |
| | 4365 | Replace Tractor | Sep | 0 | 0 | 0 | 0 | 33,500 | EMR 330 |
| | 4368 | Replace Topper/Mower | Sep | 0 | 0 | 0 | 0 | 17,150 | EMR 340 |
| | 4386 | Floor Polisher PP | - | 0 | 0 | 0 | 1,166 | 0 | EMR |
| | 4390 | Replace Skate Park | Apr/Jul/Aug | 0 | 0 | 0 | 43,145 | 32,736 | EMR 374 |
| | 4393 | Solar Panels On Roof (JH) | Sep | 99,750 | 99,750 | 0 | 0 | 64,645 | EMR 376 |
| | 4415 | Tennis Court Maintenance | Jul | 6,000 | 6,000 | 0 | 0 | 4,900 | EMR 355 |
| | 4417 | Upgrade Intruder Alarm (JH) | Oct | 2,500 | 0 | 2,500 | 0 | 2,500 | EMR 351 |
| | 4420 | Costs - Purchase of Community Asset | May/Jun | 0 | 0 | 0 | 3,311 | 76 | |
| | 4422 | Replace Paving Stones | Oct | 2,500 | 0 | 2,500 | 0 | 2,500 | |
| | 4423 | EV Chargers | Jan | 11,000 | 11,000 | 0 | 0 | 11,000 | EMR 336 |
| | 4432 | Montague Rd Play Areas | Oct | 0 | 0 | 0 | 0 | 2,820 | EMR 315 (£2,820 incl £2,272 WCC-OSF) |
| | 4450 | Extend Parking (PP) | Sep | 0 | 0 | 0 | 0 | 0 | EMR 377 |
| C & E Committee Income | 4484 | Stackable Chairs (JH) | May | 0 | 0 | 0 | 874 | 0 | EMR 390 |
| | 4487 | Building Maintenance | Oct | 18,500 | 18,500 | 0 | 0 | 18,500 | EMR 378 |
| | | Albany Road Play Park | May/Jul | 78,198 | 78,198 | 0 | 73,646 | 0 | EMR 378 (£73,646 inc £17,232 WCC-OSF) |
| | 4500 | Total Gross Committee Expenditures | | 220,948 | 213,448 | 7,500 | 123,067 | 197,683 | |
| EMR Movements | | | | 154,651 | 154,651 | 0 | 122,141 | 38,290 | |
| Total Net Committee Expenditures | | | | 7,500 | 0 | 7,500 | 926 | 25,074 | |
| C & E Committee Expenditure | | Total Gross Committee Income | | 0 | 0 | 0 | 0 | 0 | |
| | 4350 | Minor Assets | Oct/Mar | 500 | 0 | 500 | 0 | 0 | |
| | | Total Gross Committee Expenditures | | 500 | 0 | 500 | 0 | 0 | |
| | | EMR Movements | | 0 | 0 | 0 | 0 | 0 | |
| Total Net Committee Expenditures | | | | 500 | 0 | 500 | 0 | 0 | |
| P & H Committee Income | 1302 | Grant - Sillas / Kissing Gates | Oct | 500 | 0 | 500 | 600 | 0 | |
| | | Total Gross Committee Income | | 500 | 0 | 500 | 600 | 0 | |

| Expenditure | 4350 | 4403 | 4404 | Minor Assets | Street Furniture | Stiles / Kissing Gates | Total Gross Committee Expenditures | EMR Movements | Total Net Committee Expenditures | Oct/Mar | Oct | Oct |
|---------------------------------------|------|------|------|--------------|------------------|------------------------|------------------------------------|---------------|----------------------------------|---------|---------|---------|
| | | | | 500 | 0 | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| | | | | 1,000 | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 |
| | | | | 500 | 0 | 0 | 500 | 484 | 484 | 484 | 0 | 0 |
| | | | | 2,000 | 0 | 0 | 2,000 | 484 | 484 | 484 | 0 | 0 |
| | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 1,508 | 0 | 0 | 1,508 | (116) | (116) | 0 | 0 | 0 |
| Total Parish Council | | | | 59,297 | 58,797 | 500 | 500 | 600 | 600 | 134,319 | 134,319 | 134,319 |
| | | | | 224,948 | 213,448 | 11,500 | 11,500 | 123,895 | 123,895 | 197,683 | 197,683 | 197,683 |
| Total EMR Movements | | | | 154,851 | 154,651 | 0 | 0 | 122,141 | 122,141 | 38,290 | 38,290 | 38,290 |
| Total Net Parish Council Expenditures | | | | 636,307 | 516,807 | 23,000 | 23,000 | 1,154 | 1,154 | 25,074 | 25,074 | 25,074 |



Bishop's Waltham Parish Council

Finance Policy & Resources Committee

6.8.24

Agenda Item – Internal Audit Tender – for consideration and approval

As requested, I advertised a tender for the Councils Internal Audit Services.

Bishop's Waltham Parish Council is seeking to appoint an internal auditor, experienced in supporting smaller councils, with its governance and accounting practices.

The appointment of the Internal Auditor will be reviewed every 3 years, or sooner if the Council are concerned with the performance of the Internal Auditor. Interested parties will be expected to confirm prior experience in dealing with small councils, confirmation of professional competency, a draft program of inspections and a specimen of reports supplied to other authorities outlining advice and scope for continual improvement as well as the cost of the service broken down by year.

An explanation of how the audits will be conducted and presented to Council should also be included.

The charges detailed in the tender applications for the financial year 2024/25 are as follows: -

| | |
|------------------------|---|
| April Skies Accounting | £995.00 |
| Do the Numbers Ltd | £1,350.00 |
| Fair Account | £1,000.00 (note: can only provide 1 year service due to retirement) |
| TIAA | £4,250 |

Documentation from each is attached.

Proposal: To firstly determine the effectiveness of the internal audit arrangements, consider the three tender applications for independence, competence and scope, and finally, approve a preferred supplier for appointment.

Finance Manager 1.8.24

Hannah Fisher

Bishop's Waltham Parish Council

17 July 2024

Dear Hannah

Provision of Internal Audit Services - 24-25 Financial Year

Thank you for your recent email regarding internal audit services. I am pleased to quote for this work and set out details of my services below.

1. Audit Fee

The quote is for the 24-25 financial year. I would charge the following fees for the annual internal audit.

| Type of audit | Cost | Travel | Total cost |
|--------------------|------|--------|------------|
| 3 in person audits | £915 | 80 | £995 |

This quote covers 3 audits, an interim in December / January then one in March. I would complete a final audit in April / May.

This quote is based on figures disclosed in the 23-24 AGAR, and my knowledge of the control environment at the Council. Additional work would be charged at £65 per hour, to be agreed in advance with you, should this be considered necessary.

2. Audit Programme

Ordinarily I would anticipate 3 audits in the financial year. My interim audits would typically cover the following:

- Bank reconciliations.
- Risk assessments.
- First 11 months income and expenditure testing;
- Monitoring of council finances; and
- Salaries and wages – first half of financial year.
- Review of key governance documents
- Reporting of previous years audit and inspection periods

My final audit would be carried out in May / June each year, after compilation of the financial statements, and I cover the following work at this stage:

- Agreement of accounts to ledgers
- Review of fixed asset and investment registers
- Review of information for external audit
- Year-end bank reconciliation
- Transaction testing for second half of financial year.

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016

6 Uplands Road. Farnham GU9 8BP

April Skies

Accounting

This authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations

Check that inspection periods are set in line with regulations

4. Reporting

I issue written reports to the Clerk on completion of both the interim and final audits. My report follows the structure of the AGAR, with details of audit testing and findings set out against each control objective defined in the internal audit section of the AGAR.

My report will include a schedule of recommendations, and I check for implementation of recommendations at each audit visit. The reports should be presented to Councillors to assist in preparation of the Annual Governance Statement.

5. My Experience

I am a CIPFA qualified accountant with more than 30 years' experience in the public sector, mainly in local government audit. I have moved into the Parish and Town Council sector in the last 5 years and have the following relevant experience.

- Experienced user of the RBS system both as auditor and as RFO
- I have a portfolio of around 80 parish and town council audits I complete annually.

Please be assured that I will carry out the audit work should I be successful, and not delegate to a junior colleague. I look forward to hearing from you, and please contact me if you need any further information, or would like the names of referees.

6. Independence

I confirm I am completely independent of BWPC. Should I be successful in this tender, I confirm I am debarred from taking on further work with the Authority.

Please do not hesitate to contact me if you have any queries at all. I look forward to hearing from you in the near future

Yours sincerely



Mike Platten - April Skies Accounting Limited

☎ 07958 990310

✉ mike@aprilskies.co.uk

Company Registration Number 14174016

6 Uplands Road, Farnham GU9 8BP

Good afternoon Hannah,

Thank you for your message.

I would be delighted to quote to carry out the Internal Audit of Bishops Waltham Parish Council from 2024/25 onwards.

The contract I issue is "good till cancelled" so covers as many years as suits both parties.

My fee to your council would be £1350 (no VAT applicable)

This would cover three days on site.

One in October - to look at minutes and policies and procedures

one in December - to look at income and expenditure and budgeting

one after the year end - to check controls and complete the AGAR tests

Please find attached a proforma engagement letter and an information page about the service I provide.

You are more than welcome to contact any council I audit for a reference.

I look forward to hearing the council's decision

Kind regards

Eleanor

Do the Numbers Ltd

37 Upper Brownhill Road, Southampton, SO16 5NG

+44 (0) 23 8077 2341 EleanorGreene@DoTheNumbers.uk

This e-mail and any attachments are confidential. It is intended for the personal attention of the addressee only.

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If you have received this e-mail in error, please immediately notify the sender by replying to this e-mail and delete the e-mail from your computer.

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You should carry out your own virus checks before opening any attachment.

Do the Numbers Ltd : Internal Audit Information

| | |
|-----------|--|
| July | Review Standing orders and Financial Regulations |
| August | Review all policies, especially Data Protection, schedule update approvals |
| September | Review Risk Assessment as per guidance in Governance & Accountability |
| October | Receive completed external audit, report to full council and act on any points raised |
| November | Start preparing the budget through monitoring of expenditure and requirements |
| December | Finalise budget and complete approval of updated policies |
| January | Submit Precept request. Include final budget in signed minutes and clearly minute the Precept amount. |
| February | Review fixed asset register to bring up to date, review Transparency Code |
| March | Review supporting statement to year end accounts – debtors, tenancies, leases, contingent liabilities. |

Paperwork / electronic document schedule

This is the list of information that the Internal Auditor will need to check to assure themselves of the tests listed on the Internal Audit Statement on the AGAR.

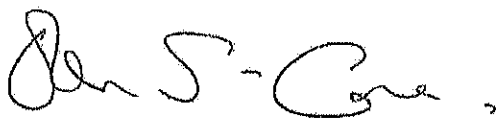
Some of the items may not be applicable to very small parishes but all are part of a good internal control environment.

Ideally provide copies of starred (***) items for the IA to put in their file – this will save accidentally marking your originals.

All items marked "T" should be published on the council website under the Transparency codes.

- Minute book – master copy including agenda papers, subcommittees and confidential (T)
- All invoices and receipts to 31 March (*electronic PDF files are permitted*)
- Bank statements for all accounts including loans and investments – to 31 March
- Bank reconciliation for all accounts as at 31 March (T)
- Cheque book stubs / Paying in books
- Petty cash records and reconciliation
- Insurance Schedule – including vehicles
- Wages – evidence of RTI and Pension submissions, P60 for all staff, P45 for leavers
- VAT reclaim or return to 31 March
- Burial register, memorials register
- Last year's Internal and external auditor reports and annual return (T)
- Register of Members' interests (*link to Monitoring officer page is best*) (T)
- Financial regulations / Standing Orders / Risk Assessment – as reviewed in year (T)
- Budget for the following year – as approved in year (T)
- Review of variances between cash book and budget for the current year. (T)
- Review of leases, tenancies, contingencies and other agreements
- Income & Expenditure (R&P for small councils) to 31 March, showing comparatives (***) (T)
- Balance sheet at 31 March – showing comparatives (***) (T)
- Fixed asset register as at 31 March, checked against the Insurance schedule (T)
- Trade Debtors and prepayments listing (***)
- Trade Creditors and Accruals listing (***)
- Analytical review of variances for section 2 of Annual return (T)

The list looks very long written out like that but every organised clerk is actually already doing all of this – they just may not think of it in those terms.



Eleanor Greene ICPA
for Do the Numbers Ltd

Do the Numbers

Fees

These are as per the company scale of charges, confirmed annually, and are based on the total income or expenditure of the council for the year under review.

Fees will be billed annually and will be due upon presentation.

Applicable law

This engagement letter shall be governed by, and construed in accordance with, English law. The Courts of England shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those Courts do not have jurisdiction.

Agreement of terms

- (i) Once it has been agreed, this letter will remain effective from the date of signature until it is replaced. Either party may vary or terminate our authority to act on your behalf without penalty. Reasonable notice of termination must be given in writing.
- (ii) Please could the council confirm its agreement to the terms set out by this letter by the Chairman signing and returning the enclosed copy. Please contact the Director if they are not in accordance with your understanding of our terms of engagement.

Yours faithfully



Eleanor Greene ICPA
for Do the Numbers Limited

This letter of engagement confirms and is the entire contract between the parties. The letter of engagement was considered by the council in accordance with Financial Regulations relating to contracts and approved in accordance with Standing Orders as witnessed below

For and on behalf of Bishops Waltham Parish Council

..... Chairman

Minute reference Dated

.....

1 Roker Way
Fair Oak
Eastleigh
HANTS
SO50 7LD

Fair Account

Mobile: 07815 435 380

Website: www.townandparishaudit.co.uk

24 July, 2024

E-mail: paulreynolds48@hotmail.com

Hannah Fisher
Finance Manager
Bishops Waltham Parish Council
Jubilee Hall
Little Shore Lane
Bishops Waltham
SOUTHAMPTON.
SO32 1ED

Dear Hannah,

Bishops Waltham Parish Council Internal Audit 2024/25

Further to your recent email & our telephone conversation, I am writing to confirm that I am pleased to quote for the 2024/25, Internal Audit for your Council. I can confirm that I am a fully qualified FMAAT, holding full PI cover, and am AAT Licensed to engage in Public Practice.

I would be willing to undertake the "lighter touch" Internal Audit of the Council for 2024/25 at an annual fee of **£1,000** (incl. travel costs). This would be based on the standard Internal Audit, with AGAR review, performed by a combination of remote, interim, electronic data transfer audits & onsite visits. There will be no extra charges, unless any **agreed**, other project work was requested.

Our normal, larger audits are performed by 1/2 Interim & a Year-end AGAR audit. This provides ongoing assurance to Councillors & Clerks during the year, and this facility is utilised by most of our present, Council audits. The annual fee applies to the stated frequency, **thus no extra charge for this interim audit service.**

.....

Relevant CV information for your perusal as follows:

- Fellow Member Association of Accounting Technicians.
- Licensed and regulated by the AAT for Public Practice. (Licence no.1530)
- 35 years Local Govt. internal audit experience, with large County, City and Unitary Councils, latterly as Group Auditor.
- 22 years' experience on Parish and Town Council internal audits from the outset of the 'lighter touch' regulations, and included on the approved listings for Hampshire, Wiltshire, Dorset, IOW, Somerset, Berkshire, Sussex, Surrey and SLCC.
- Previously audited BWPC between 2010/11 and 2018/19..
- Currently the Internal Auditors for 80 Parish and Town Councils in the South & Southwest of England. Should you require any comments on our audit standards, please contact the Town Clerks or RFO's at Bridport (Dorset), Frome & Midsomer Norton (both Somerset) Woodley (Berks) and West Moors (Dorset), or Clerks for larger Parishes at Prestbury (Glos), Corfe Castle (Dorset), Lyndhurst, West End, Old Basing & Lychpit (all Hants) and Wokingham Without (Berks).
- Also, I conduct Audits & Independent Examinations on a range of Youth Clubs & Managed Village Halls linked to Local Councils.
- Lecturer for SLCC & AAT on Audit aspects, for last 22 years.
- Full Professional Indemnity insurance cover provided.

I would be happy to discuss the proposal further, if required.

I look forward to hearing from you shortly.

Yours sincerely,

PAUL REYNOLDS, FMAAT

AAT
ASSOCIATION
OF ACCOUNTING
TECHNICIANS

From: tenders <tenders@ttaa.co.uk>
Sent: Wednesday, July 31, 2024 11:38 AM
To: Emma McKenzie <parishclerk@bishopswaltham-pc.gov.uk>
Subject: Internal Audit Quotation

Good morning

Please find attached TIAA's tender for the provision of internal audit services comprising our PDF tender response.

Please do not hesitate to contact us should you require any clarification or further information.

We look forward to hearing from you.

Kind regards,

Ellen Dennett | Head of Bids



T: 0845 300 3333
E: Ellen.Dennett@ttaa.co.uk

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Internal Audit

| | | |
|--------------------------------------|--|---|
| Client: | Town / Parish Council | |
| Review: | AGAR | |
| Type of Review: | Assurance | |
| Review Agreed By: | Annual plan for 2023/24 | |
| Planned Start Date: | Interim 1: Interim 2: Year-end: | |
| Planned Exit Meeting Date: | Interim 1: Interim 2: Year-end: | |
| Lead Auditor: | Name: Tel: Email: | |
| Exit Meeting to be held with: | Town/Parish Clerk Example Council Tel: Email: | |
| Detailed scope will consider: | Directed <ul style="list-style-type: none"> • Governance Framework • Risk Mitigation • Compliance | Delivered <ul style="list-style-type: none"> • Performance monitoring • Financial control • Resilience |

Rationale and Outline scope:

Rationale:

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards.

The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Interim Audit 1: Agreed financial aspects to be covered.

Interim Audit 2: Agreed financial aspects to be covered.

Year-end Audit: Verification of financial controls in support of the AGAR.

Internal Audit

Interim 1

Interim 2

Final

- 1 Books of Account
- 2 Financial Regulations
- 3 Risk Management and Insurance
- 4 Budget, Precept and Reserves
- 5 Income
- 6 Petty Cash
- 7 Payroll
- 8 Assets and Investments
- 9 Bank and Cash
- 10 Year End Accounts
- 11 Limited Assurance Review
- 12 Publication of Information
- 13 Exercise of Public Rights – Inspection of Accounts
- 14 Publication Requirements
- 15 Trusteeship
- 16 Achievement of Control Assertions
- 17 Interim Points Carried Forward

Internal Audit

| Evidence requirements | For Internal Audit Purposes Only. | | | |
|---|-----------------------------------|----|-------------|---------------|
| | Yes | No | Not Covered | MAP Reference |
| A. Evidence required that appropriate accounting records have been kept throughout the year. | | | | |
| B. A copy of the current financial regulations is required, to test the authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | | | | |
| C. A copy of the current risk register is required to examine how the authority assesses significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | | | | |
| D. The Precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored; and how reserves are managed appropriately. | | | | |
| E. Information on expected income and records to evidence income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for. | | | | |
| F. Evidence of Petty Cash payments are supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | | | | |
| G. Evidence that salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied. | | | | |
| H. A copy of the Asset Register and investment registers to evidence that assets are complete and accurate and properly maintained. This section / assurance should be extended to include loans to or by the authority. | | | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | | | | |
| J. A copy of the last three months accounting statements and prepared during the year. Copy of the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded. | | | | |
| K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt. Evidence required. | | | | |

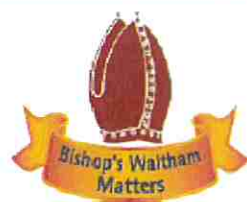
Internal Audit



- L. The authority publishes information on a website / web page and complies with the relevant Transparency Code. Evidence required.
- M. The authority has, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.
- N. The authority complied with the publication requirements for the prior year AGAR.
- O. Evidence required of the Trust funds (including charitable) - the Council has met its responsibilities as a trustee.

Internal Audit Submission Quote

July 2024



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Management of the Service

The person with overall responsibility for the contract will be Lesley Heasman, Senior Audit Manager.

Tel: 0845 300 3333 / 07980 738465

Email: Lesley.Heasman@tiaa.co.uk

We trust that we have provided you with all the information that you require at this stage. Should you have any queries or wish to discuss our proposal in more detail, please let us know.

Our Understanding of your Requirement

The Brief

This proposal is based upon the information provided to us by Bishop's Waltham Parish Council on the 28th June 2024.

| | |
|-------------------------------------|--|
| | |
| Description of service(s) required: | <p>Provision of Internal Audit Services, to support the authority's financial and governance records and controls that form part of the authority's Annual Governance and Accountability Return (AGAR). To include:</p> <ul style="list-style-type: none">• 2 interim audits; and• The year end audit, to be completed at the Council's convenience after 1 April and in time to permit the Council to approve the AGAR before 30 June. |
| Relevant background information: | <p>Bishops Waltham Parish Council is seeking tenders to provide the Parish Council with internal audit services. The appointment of the internal auditor will be reviewed every 3 years, or sooner if performance concerns are raised.</p> |
| Reporting to: | <p>Parish Clerk, parishclerk@bishopswaltham-pc.gov.uk</p> |

Our Approach

Designations

The following designations are used in this quotation:

| | |
|--------------------------|--|
| Designated Person | Parish Clerk, Bishop's Waltham Parish Council, the designated person with whom our Assignment Director to have contact. |
| Assignment Lead | Lesley Heasman is designated as the Contract Assignment Lead, with responsibility for ensuring delivery of appropriate staff to fulfil the Institute's requirements. |

Proposed team

The proposed team have extensive experience in supporting public sector clients. The team, their roles and experience are set out below.

| Name, Title | Qualifications | Years' experience |
|--------------------------------------|----------------|-------------------|
| Lesley Heasman, Senior Audit Manager | MIIA, QICA | 24 years |
| Roy Ploughman, Associate | CCFS, IIA | 40 years |
| Lotanna Obiefuma, Senior Auditor | ACA, ACFE | 10 years |

Delivering the work

The provision of two interim internal audits during the year and a year-end internal audit between 1 April and in time to permit the Council to approve the AGAR before 20 June, as requested by the Parish Council and as set out in the Internal Audit Checklist.

We will issue an audit planning memorandum, which sets out the agreed scope of each review, at least six weeks before the start of each assignment. We will ensure this is agreed by yourselves prior to fieldwork commencing. The audit planning memorandum details:

- The individual audit objectives to be covered by the assignment
- The audit team delivering the audit
- The start date for the site work
- The date for the exit meeting

Opening Meeting

Our fieldwork commences with an opening meeting with key personnel to establish the main elements of the system under review, and to understand any concerns or limitations that may exist. It allows both parties to discuss the scope and any recently emerging risks. It also affords the opportunity to schedule meetings and testing with staff involved in the audit.

Fieldwork stage

During the fieldwork we continually review any risks and issues that have emerged since the planning document was issued or that arise during the fieldwork stage and whether these may have a bearing on the planned coverage. The sections below demonstrate how we manage the fieldwork.

System Documentation

We select a sample to carry out a walk-through test of the system under review, this provides the auditor with the best understanding of the design of the system, the primary and secondary controls in operation and the areas of greatest risk. Once the system documentation has concluded our auditor can commence design of the testing approach.

Testing

The audit testing will be undertaken to support completion of section 4 of the Annual Return for Local Councils in England.

We make use of computer assisted audit techniques (CAATs) throughout our audits. When reviewing a dataset, we run analytical tests to establish any suspect transactions so that they can be investigated further with management during our testing. This approach enables us to cover an entire population of transactions for a period or financial year.

Closing Meeting, Discussion of Findings and Recommendations

The fieldwork stage of the audit will conclude with an exit meeting with the key staff involved in the audit. This affords us the opportunity to provide the audit assessment, discuss our findings and any agree recommendations arising from our work. This helps to ensure there are no surprises when our report is produced. This meeting will be scheduled at the fieldwork commencement, ensuring that our testing period is time bound. It means that our findings are timely and relevant and enables punctual reporting to management.

Reporting

Internal audit has a responsibility to report any evidence of what is judged to be material non-compliance with any of the assertions set out in section 4 or the Government and Accountability for Local Councils – A Practitioners Guide.

Within ten working days of the exit meeting and completion of our work, a draft report will be issued to Bishop's Waltham Parish Council. The report will incorporate any recommendations for areas of internal control that may need to be strengthened, along with a section for the Council's management to provide comments, action to be taken and by when. Following completion of this a final report will be issued incorporating the agreed actions.

The internal audit report will include a summary section highlighting the scope of the audit and exceptions identified, along with areas of good practice. The full report would be presented to the Parish Council.

Hybrid Working

As a means of working more efficiently and sustainably, TIAA adopted a hybrid approach when completing audits, encouraging the use of Microsoft Teams as a means of effective communication between both parties. Our extensive use of technology and local teams enables a lean, effective and modern service to be provided to Bishop's Waltham Parish Council.

Internal Audit



When staff visit client sites we encourage the use of greener travel options, with our company car fleet increasingly moving to all electric/hybrid. We have pledged to be carbon neutral by 2030.

Administration of the contract, such as billing, issue of engagement letter, reports etc. will be dealt with from TIAA's Head office in Fareham, Hampshire.

Our Experience

We provide Internal Audit services to over 300 public and private sector organisations in England, Scotland, Northern Ireland and Wales. Our extensive experience of providing Internal Audit services to public sector organisations includes Local Government, Academies, FE Colleges, HE Institutions, Housing and Healthcare. In terms of Local Government experience, we currently provide Internal Audit services to over 20 Local Government clients including Parish and Town Councils, plus 16 Internal Drainage Boards, which are required to complete and submit the AGAR for small authorities. Our service delivery ranges from a full internal audit service for individual organisations, to working across consortiums and various top up services, complementing the in-house audit teams.

Below is a selection of some of the Local Council's and Internal Drainage Boards we currently work with:

- Thetford Town Council
- Axe Brue Internal Drainage Board
- Parrett Internal Drainage Board
- Babergh Mid Suffolk District Council
- Breckland District Council
- Colchester Brough Council
- Great Yarmouth Borough Council
- Norwich City Council
- Tees Valley Combined Authority
- The London Borough of Waltham Forest
- Illogen Parish Council
- North Somerset Internal Drainage Board
- Bedfordshire, River Ivel, Buckingham IDB
- Broadland District Council
- Cambridge County Council
- Dacorum Borough Council
- Newark and Sherwood District Council
- North Norfolk Council
- Staffordshire County Council
- Local Government Association

We have a large, strong workforce, and our highly experienced audit teams have an in-depth knowledge and understanding of Local Government and have been working within the sector for many years. The team we would propose working with yourselves will be led by our Senior Audit Manager, Lesley Heasman, who has over 24 years of internal audit experience within Local Government and manages one of our current Parish Councils.

The operational team responsible for delivering the audits have many years' Local Government internal audit experience. The team work on a hybrid basis, to ensure they can meet the flexible needs of our clients for onsite and remote working.

The team sits within our national Local Government team, which would be called upon should the need arise to cover absence, or where particular expertise is required for complex subject matters. As an organisation operating nationally across sectors, we have the capacity to respond to absence without it impacting upon our capacity to deliver client need.

We are fully conversant with the Government audit requirements and the Public Sector Internal Audit Standards (PSIAS) and have supported our clients to fully comply with relevant regulatory requirements. The 2022 external assessment confirmed full compliance with our ISO 9001 accreditation and quality processes, we have also been awarded Cyber Essential Plus accreditation. In addition, we can confirm that our work will comply with the Global Internal Audit Standards 2024, due for implementation in 2025.

Leading edge technology

TIAA Ltd leverages the latest technology to enhance the efficiency, effectiveness, and quality of our internal audit services. We use a variety of tools and platforms, such as:

- **Audit Management Software (AMS)**, which is a risk-based system that enables us to plan, execute, report, and monitor our audit engagements, as well as manage our audit resources, risks, and recommendations.
- **Data Analytics Software (DAS)**, which is a powerful tool that allows us to perform data extraction, analysis, and visualization, using advanced techniques such as data mining, predictive analytics, and artificial intelligence. DAS helps us to identify patterns, trends, anomalies, and risks in large and complex data sets, and to provide insights and assurance to our clients.
- **Artificial Intelligence Risk Assessment Tools (AIRAT)**, which are proprietary to TIAA Ltd, and are currently under development. AIRAT are designed to automate and enhance the risk assessment process, using artificial intelligence and machine learning algorithms. AIRAT will enable us to assess the inherent and residual risks of our clients' activities, processes, and controls, and to prioritize the areas of audit focus and coverage.

Specialist staff

The Core Team will have access to our full range of specialist staff who can provide support to the core Audit Team as required. These specialists include:

- **Financial professionals:** – these staff provide specialised services such as financial modelling, options appraisal and business plan validations – our clients benefit from our critical but constructive appraisal of assumptions and scenario planning.
- **Health & Safety Team:** – our experts offer pragmatic solutions, not only to ensure compliance but to improve practice in order to reduce sickness absence and successful claims.
- **Major Investigations Team:** – our Major Investigation Team is a multi-disciplinary team comprising forensic accountants, commercial lawyers, digital forensic investigators and investigators. The work is carried out in compliance with the ACAS best practice guide on 'Conducting workplace investigations'.
- **Pro-active anti-fraud specialists:** – we offer a full range of proactive work, including fraud alerts, fraud awareness and bribery training, fraud audit reviews and fraud proofing of policies.
- **Cyber Security Team:** – we carry out proactive penetration testing to determine an organisation's potential vulnerability to a cyber-attack. This team also carries out Cyber Essential compliance reviews.
- **Data Analytics Team:** – utilising ACL and IDEA data mining/analysis software to assist our audit staff to detect areas of non-compliance with final delegations, undertake deep-dive appraisals and identify value for money opportunities.
- **Security management professionals:** Our security consultancy team is one of the most experienced in the UK. Each of our specialists are accredited and trained in professional security management. The types of work they deliver include "designing out crime" in new-builds, security awareness training, lone worker and conflict resolution training, site security surveys and investigating incidents.

Added value

The following services are provided as part of the Internal Audit Service:

Audit Committee Briefings: We provide briefing publications, with details of issues being faced by the sector.

Benchmarking Reports: With such a large and diverse client base and being members of the Local Government Association, we are able to undertake benchmarking on core areas (such as risk management).

Sector updates: We have a National Good Practice Intelligence Team which is responsible for always ensuring that we are fully furnished with comprehensive audit programmes and briefings on sector issues as well as good practice from other sectors both nationally and locally.

Webinars: We have recently run webinars that have been provided to our clients. Subjects have included Whistleblowing and Organisational Culture, and Procurement Fraud 'Red Flags'. These have been well received by attendees. Further topics are planned for 2024.

Access to our Client Portal: This has been developed in conjunction with existing clients to provide a secure access on-line 'one stop shop'. Information available on the portal includes:

- **Monitoring our progress:** Details of progress against the Annual Plan.
- **On-line Recommendation Tracker:** The agreed actions set out in the Management Action Plan for each audit report are loaded into the On-Line Recommendation Tracker module within our Client Portal. This enables ongoing follow-up of progress against actions to address audit recommendations.
- **Client Briefing Notes:** Technical briefings relating to new and emerging risk areas pertinent to the sector. These provide a succinct summary of key points and suggest any action that should be considered.
- **Fraud Digests:** These are our annual assessments of the emerging trends and patterns in fraud and are designed to provide BVT with proportionate forwarding looking advice.

Sharing of good practice: We are continuously learning of new ways of good practice and innovation across our work in the sector and other sectors which we aim to share with clients in a proactive manner. As well as raising recommendations within our individual audit reports, we report our findings related to VFM as 'Operational Effectiveness Matters' (OEMs). OEMs are pragmatic and proportionate.

Fees

Price

Each review selected to be completed by Bishop's Waltham Parish Council will be calculated on a daily rate of £425 per day (plus VAT) for 2024/25, subject to CPI for future years.

| Audit | Number of Audit Days | Daily Rate (£) | Total Cost (exc. VAT) |
|--------------------------|----------------------|----------------|-----------------------|
| Interim Audit 1 | 3 | £425 | £1,275 |
| Interim Audit 2 | 3 | £425 | £1,275 |
| Year-end Audit | 4 | £425 | £1,700 |
| Total for 2024/25 | 10 | £425 | £4,250 |

This rate assumes all key staff members at Bishop's Waltham Parish Council will be available for the work to be delivered during the agreed dates. The number of days will be consistent between years.

We will agree dates and times for meetings with key staff at Bishop's Waltham Parish Council in advance and we reserve the right to charge for additional time in accordance with the Terms and Conditions of this contract. As such, the rate includes all travel and other disbursements providing you with cost and budget certainty.

No Hidden Extras

We operate on the basis that it is a fixed price contract for each year, and as a consequence the cost of the service to the Council will not exceed the quoted amount, unless additional services are specifically requested.

No disbursements

Our fees for Internal Audit work include all travel and other disbursements.

Additional Work

Should the Council require additional work that would ordinarily be provided by the core team, the same daily rate of £425 plus VAT would apply.

Should the Council require additional work that is not of a core Internal Audit nature and that might require the use of specialists, a daily rate or a fee for the assignment would be agreed with the Council on a case-by-case basis prior to the engagement. It is not possible to commit to a rate until exact requirements are understood and we can take into account the specialist experience of the person most suited to undertake that review.

Invoicing

We will invoice at the time the draft report is completed and agreed with the Designated person. This ensures that you are only paying for the service after the work has been undertaken.

About TIAA

TIAA is distinctive in the world of business assurance. We supply a wide range of complementary services from Internal Audit, counter fraud and security management to ICT audit, forensic investigations, eDiscovery, risk management and governance. We approach your business assurance needs with innovation, experience and intelligence using our experience in the industry, which has been developed for over 20 years across both the public and private sectors.

We have obtained accreditation by every regulator relevant to the sectors we provide our services, and have a high level of client retention. We are also an employee-led company with our staff being the majority shareholders. With over 150 staff based throughout the UK, we are able to provide comprehensive and cost-effective services to organisations throughout the length and breadth of the UK.

We are proud to be a certified B-Corp, which means we meet the highest standards of social and environmental performance, transparency, and accountability. This aligns with BVT's values and vision of Partnership, Innovation, Quality, Integrity and Fairness. Verified by B Lab, the not-for-profit behind the B Corp movement, the achievement demonstrates that TIAA Ltd meets high standards of social and environmental performance, transparency, and accountability alongside a commitment to goals beyond shareholder value.

As the ongoing climate crisis and widening social inequality continue to pose urgent challenges to our economy. B Corp Certification assesses the entirety of a business' operations and currently covers five main impact areas: Governance, Workers, Community, Environment and Customers. The certification process is rigorous, with companies required to reach a score of 80 points in the B Impact Assessment while providing evidence of responsible practices relating to energy supplies, waste and water use, worker compensation, diversity, and corporate transparency. A business must also legally embed their commitment to purpose as well as profit in their company articles.

More information on TIAA and our work can be found on our website www.tiaa.co.uk

Internal Audit Services

Risk-based Internal Audit is vital for strong governance. It provides assurance that business objectives and outcomes are met. Our approach to Internal Audit is to work in collaboration with your organisation. We build a strong relationship with each of our clients based on professional mutual respect, partnership and understanding, ensuring you receive a truly personalised service. We do not offer a "tick-box" service and we use a bespoke approach tailored to your needs and aspirations. We recognise your individuality and use that as the foundation for our methodology.

Our team will always consider the bigger picture behind your organisation's risks, controls and governance procedures. We deliver much more than just a basic opinion.

TIAA provides a full range of Internal Audit services tailored to meet your specific requirement:

- Fully outsourced Internal Audit service
- Management of the in-house Internal Audit service
- One off assurance project
- Preparation of audit needs assessments Risk Management and Board/Governance Assurance Frameworks

- Management of Internal Controls
- Governance and Corporate Control consultancy
- Value for Money Reviews

Our Ethos

We are committed to providing a premier service where we are considered to be a valued and trusted asset to your organisation.

Quality review

We operate a comprehensive internal quality review process to ensure that all assurance work is carried out in accordance with the requirements of our ISO 9001:2015 accreditation.

Independence

We are not aware of any potential conflicts of interest, which could in actuality, or perception impair our independence. We have robust protocols in place between all our various business services divisions. The Assignment Manager who will work with you are not aware of any actual or perceived conflict of interest.

Insurance Details

TIAA has Public Liability, Professional Indemnity, Employers Liability and Directors and Officers Liability Insurance. A copy of our certificate can be provided upon request.

Audit Manual

A comprehensive Internal Audit Manual is in place, which includes Internal Audit's role and responsibilities, documentation standards, reporting standards and targets, training requirements and expectations. Our Audit Manual fully complies with the Institute of Internal Auditors –UK (IIA-UK) Standards. The Manual is available to all our staff on the staff intranet and is regularly reviewed.

Professional Standards

We are fully conversant with the Government audit requirements and the Public Sector Internal Audit Standards (PSIAS) and have supported our clients to fully comply with relevant regulatory requirements. The 2022 external assessment confirmed full compliance with our ISO 9001 accreditation and quality processes, we have also been awarded Cyber Essential Plus accreditation. In addition, we can confirm that our work will comply with the Global Internal Audit Standards 2024, due for implementation in 2025.

We have developed a set of Professional Standards to supplement the IIA-UK. These Professional Standards provide practical guidance to our staff on how to effectively deliver our service in full compliance with the IIA-UK Standards. The Professional Standards effectively translate how the IIA-UK standards need to be delivered such that we provide an intelligent and effective service which is non-disruptive to our clients. We consider our Professional Standards Manual is one of the reasons why TIAA has a very high reputation with organisations who use our services. Our compliance with the IIA-UK standards is independently reviewed.

Annex A – Terms & Conditions

1. Definitions

In these conditions:-

- (a) "The Company" means TIAA Ltd.
- (b) "The (Client)" means the person to whom the Company is providing the Service under the Contract.
- (c) "The Contract" means the agreement between the Company and the (Client) for the provision of the Services including these Conditions of Contract.
- (d) "The Services" means the Services to be provided by the Company under the Contract

2. General

Unless expressly agreed in writing and signed by one of the Company's Directors, all proposals, offers or orders for Services are made and accepted only upon the terms of these conditions. The (Client)'s order or acceptance of the Company's proposal or offer shall not become a binding contract until the same has been confirmed by the Company's acknowledgement thereof.

All assignments are led by a Director or Manager who is directly responsible to the (Client).

3. Proposals and Offers

Unless previously withdrawn our proposal or other document is open for acceptance within the period stated therein or if no period is stated within thirty days only after its date. The acceptance of the Company's proposal or offer must be accompanied by sufficient information to enable the Company to proceed forthwith with the provision of the Services upon the Company confirming acceptance by its acknowledgement of the assignment. All proposals and offers are subject to confirmation at the time of the acknowledgement of the assignment to the (Client).

4. Variation

The Contract only includes for such Services as are described therein. Any variation or extension of the Service not included in the Contract will be the subject of a separate proposal or offer on the terms of these conditions and shall not be included within the Contract until accepted by the (Client) and confirmed by the Company by its acknowledgement of the varied or extended assignment.

5. Basis of Charges

Unless specified otherwise in the proposal the Company's fee charges for this assignment will be a fixed fee which will be invoiced at the end of the assignment. Any additional work arising from this assignment will be charged at our composite hourly rate.

6. Calculation of Time for Additional Work

Where an hourly or daily rate is charged, the calculation of time normally includes:

- preparation prior to visiting a (Client);
- travelling to and from places other than the head office which are visited in connection with the assignment;
- time spent with the (Client), at their premises or elsewhere in connection with the assignment;
- off-site: research; drafting; writing; review; etc.; including internal planning, checking and review by other staff directly working on the assignment and their project manager or a director (if different); and

- presentation of the results of the assignment.

7. Disbursements

There will be no disbursements in connection with the planned audit work. The following expenses will be recharged for any unplanned assignments carried out:

- public transport and other travel expenses for any journeys other than to the (Client)'s head office at cost;
- car mileage at 40p per mile for any journeys other than to the (Client)'s head office;
- economy class air fares where travelling outside England or Wales - other air travel, if required, would be specifically agreed with the (Client);
- where an overnight stay occurs, actual hotel charges for single room with bath & meals.

8. Other expenses

The following expenses will be recharged for any approved costs that are not invoiced directly to the (Client):

- hire and use of specialist forensic equipment at cost + 10% administrative charge;
- costs of any legal advice required at cost;
- costs of any specialist services at cost; and
- meeting rooms at cost.

9. Invoicing

Unless expressly stated in the proposal, the following conditions will apply:

Invoices will be rendered when the draft reports are issued.

Invoices are payable within 30 days of issue.

10. Confidentiality

- (a) The Company undertakes to keep confidential and not to disclose without the (Client)'s prior consent, any information concerning the (Client)'s business or affairs or similar confidential information supplied by the (Client) for the purposes of the Contract, except in so far as may be strictly necessary for the proper performance by the Company of its Services under the Contract.
- (b) Reports, advice and documents submitted to the (Client) as part of the Services are provided for the exclusive use of the (Client) and the (Client) undertakes that it will not without the Company's previous written consent divulge the same or any part thereof to any third party without prior written consent from the Company. The (Client) will use its best endeavours to ensure that its employees are aware and comply with the provisions of this clause.
- (c) No fees or commissions are accepted from a third party in connection with an assignment without the express consent of the (Client).
- (d) The obligations of the parties contained in this clause shall survive the completion or termination of the Contract.

11. Data Sharing

The (Client) and the Company wish to share personal data as defined in the GDPR regulations and applicable UK data protection legislation about the processing of personal data and privacy; ("personal data") for the stated purpose of this Contract. When both parties' purposes for which this data sharing agreement was entered into has been completed, then this data sharing agreement will cease to be in place.

The (Client) and the Company recognise that the initial legal responsibility for personal information resides with the organisation that first created or received it – being the participating Data Controllers. If personal data

is shared, then this responsibility extends to the recipient in the receiving Party, regardless of how transitory that storage of the personal information by the receiving Party might be.

The Company will ensure that appropriate technical and organisational measures are taken against unauthorised or unlawful processing of the (Client)'s personal data and against accidental loss, destruction of, or damage to the (Client)'s personal data.

12. Retention of working papers

Working papers are retained for three years after the year in which the assignments were carried out and are then destroyed in a secure manner. Where the (Client) requires that the working papers to be the property of the (Client) this is to be formally communicated to the Company at the start of the contract period. Where such notification has been received the Company will provide the working papers to the (Client) when the Company ceases to be engaged by the (Client) or at any earlier time when formally requested by the (Client).

13. Intellectual Property

Unless otherwise agreed in writing with the (Client) at the commencement of the contract the copyright and any other intellectual property rights in all reports, plans, documents and other matters produced for the purposes of, or as part of, or as a result of the Services shall in all cases belong to the Company.

14. Electronic Communication

The Company and the (Client) may from time to time communicate electronically with each other. However, the electronic transmission of information cannot be guaranteed to be secure or free of viruses or error and such information could arrive late or incomplete, be intercepted, corrupted, lost, destroyed, or otherwise be adversely affected or unsafe to use. No systems or procedures can guarantee that transmissions will be unaffected by such hazards. The Company will communicate electronically with the (Client) on the understanding that the (Client) is using commercially reasonable procedures to check for the most commonly known viruses before sending or receiving information electronically. The (Client) is responsible for protecting its own systems and interests in using electronic communications. The Company accepts no liability on any basis, whether in contract, tort (including negligence) or otherwise, in respect of any error, damage, loss or omission arising from or in connection with the electronic communication of information between each other and the reliance on such information.

15. Liability

- (a) The Company undertakes to carry out the Services with reasonable skill and care and to the best of its ability. Reports are prepared solely for the (Client)'s use and must not be recited or referred to in whole or in part to third parties, without the prior written consent of the Company. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. The Company neither owes nor accepts any duty of care to any other party who may receive the reports and specifically disclaims any liability for any loss, damage or expense of whatsoever nature, which is caused by their reliance on our reports.
- (b) The Company shall under no circumstances whatever be liable to the (Client), whether in contract, tort (including negligence), breach of statutory duty, or otherwise, for any loss of profit, or any indirect or consequential loss arising under or in connection with the Contract and the Company's total liability to the (Client) in respect of all other losses arising under or in connection with the Contract, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, shall in no circumstances exceed the amount of fees received by TIAA under the terms of this Contract.

16. Recruitment of Staff

The Company and the (Client) mutually agree not to recruit knowingly the other's staff engaged in connection with the contract or the provision of the Services without the previous written consent of the other.

17. Cancellation

Unless otherwise specified in the proposal, the (Client) may at any time upon giving one month's previous notice in writing require the Company to terminate the Contract and upon the expiry of such period of notice the Company shall cease all further work there under. Upon any such cancellation the Company will invoice the customer for all work done down to the expiry of the said notice at the rates set out in the Contract or as appropriate a proportionate part of the fees stated in the Contract and for all out of pocket travelling and subsistence expenses. Payment thereof shall be made by the (Client) in accordance with Clause 9 (invoicing).

18. Force Majeure

If the Company is prevented from performing the Contract or providing Services there under, by reason of industrial dispute or other circumstances beyond its reasonable control, the Company shall be entitled to suspend performance of its obligations for so long as such circumstances continue. In the event that such circumstances shall prevent performance for a continuous period of more than one hundred and eighty days, the (Client) shall be entitled by notice of writing to the Company to terminate the Contract and in such event the Company will provide the (Client) with a report of all work done down to the date performance was suspended and the (Client) shall pay for such work an appropriate proportionate part of the fees and reimburse all out of pocket and travelling and subsistence expenses, payment to be made in accordance with Clause 9 (invoicing).

19. Termination

The Company may without prejudice to any other remedy by notice in writing to the (Client) terminate the contract forthwith if:-

- (a) the (Client) shall commit any breach of the Contract and in the case of a breach capable of remedy shall have failed to remedy such breach within seven days after written notice from the Company requiring the same to be remedied, or
- (b) being a corporate body, the (Client) shall enter into liquidation (otherwise than for the purposes of reconstruction or amalgamation) or shall have a receiver appointed over all or any of its assets or shall be the subject of an administration order or shall compound with or make any composition with its creditors, or
- (c) being an individual upon the death of the (Client) or upon the (Client) having a receiving order made against him or committing any act of bankruptcy.



Internal Audit

DRAFT

 Town Council

Assurance Review of Annual Governance and Accountability Return

2023/24

July 2024

Executive Summary – [REDACTED] Town Council

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

KEY STRATEGIC FINDINGS



Authorisation of purchases occurs on receipt of the invoice, which is post expenditure commitment. This has been recognised by management and is included in the Council's Financial Management Assessment of Risk 2024/25 (Risk 1.2), being a contributory factor in difficulties arising with the identification of under/overspends against budget.



We reported in 2022/23 that the Council's website required improvement to facilitate visibility of key approved policies. Although a new website went live on 1 February 2024, no data cleanse took place and review of the content is still required. On 3 June 2024, the Council were notified that their website will shortly migrate to a new provider/platform.



We reported in 2022/23 that the Health and Safety Handbook and Policy were last reviewed in 2016 and require annual review. No review was undertaken.



Sales ledger debts totalling £[REDACTED] were written off in the year, with approval being given at the Corporate Services Committee on 18 June 2024. The write-offs included £[REDACTED] of a former Council employee misappropriation, relating to market trader receipts. To minimise reoccurrence, controls have been enhanced and only credit card payments are now accepted for market traders.



No monthly, independent, review of the payroll has been performed since December 2023 due to resourcing issues. The Acting Town Clerk presented a payroll summary for the period December 2023 to May 2024 to the Corporate Services Committee held on 18 June 2024, where approval was obtained, and will continue to do so until monthly independent reviews recommence.



The Council has identified a potentially significant issue relating to fire safety in its offices, with possible remedial costs of c£[REDACTED], and has included this in its Financial Management Assessment of Risk 2024/25 (Risk 4.20). A professional project manager has been appointed to oversee the project, but no target completion date has yet been established due to the complexities involved.

GOOD PRACTICE IDENTIFIED

DRAFT

The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes, where appropriate, the key risks for a Town Council.



Governance and risk processes are in place at the Town Council which is demonstrated by comprehensive agenda/minutes of the Council and Committees

SCOPE

The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.

ACTION POINTS

| Urgent | Important | Routine | Operational |
|--------|-----------|---------|-------------|
| 0 | 3 | 0 | 1 |

Assurance - Key Findings and Management Action Plan (MAP)

| Rec. | Risk Area | Finding | Recommendation | Priority | Management Comments | Implementation Timetable (dd/mm/yy) | Responsible Officer (Job Title) |
|------|-----------|--|--|----------|---------------------|-------------------------------------|---------------------------------|
| 1 | Directed | <p>Purchase Orders - Authorisation of purchases occurs on receipt of the purchase invoice rather than at the purchase order stage. Whilst we were satisfied that all purchase invoices were appropriately authorised, if authorisation does not take place at the purchase order stage, there is a risk that expenditure could be committed to without sufficient budget being available, or that invalid orders may be raised.</p> <p>Management have recognised this issue and have included "Failure to ensure spending is within the approved budget" in the Council's Financial Management Assessment of Risk 2024/25 (Risk 1.2), with the lack of authorisation of purchase orders being a contributory factor in difficulties arising with the identification of under/overspends against budget.</p> | To ensure that all purchase orders are appropriately authorised, with budget availability confirmed, prior to commitment of expenditure. | 2 | | | |

1 URGENT Fundamental control issue on which action to implement should be taken within 1 month.

2 IMPORTANT Control issue on which action to implement should be taken within 3 months.

3 ROUTINE Control issue on which action to implement should be taken within 6 months.

| Rec. | Risk Area | Finding | Recommendation | Priority | Management Comments | Implementation Timetable (dd/mm/yy) | Responsible Officer (Job Title) |
|------|-----------|--|--|----------|---------------------|-------------------------------------|---------------------------------|
| 2 | Directed | <p>Town Council Website - In 2022/23 we reported the need to update the Council's website to clearly reflect the approved policies of the Council.</p> <p>A new website has been developed and went live on 1 February 2024. However, no data cleanse and archiving of old documents was undertaken before launch. Consequently, the new website is not operating as intended, and does not allow clear visibility of required documentation.</p> <p>On 3 June 2024, the Council were advised by their existing website provider, [REDACTED], that they were to be migrated, at no cost, to a platform operated by [REDACTED], a partner of [REDACTED]. [REDACTED] specialises in providing fully compliant and accessible websites tailored to the needs of town and parish councils.</p> <p>In addition, the Council is to increase the resource dedicated to the website.</p> | The Town Council website requires review and updating, to clearly reflect the approved policies of the Town Council. | 2 | | | |

1 URGENT Fundamental control issue on which action to implement should be taken within 1 month.

2 IMPORTANT Control issue on which action to implement should be taken within 3 months.

3 ROUTINE Control issue on which action to implement should be taken within 6 months.

| Rec. | Risk Area | Finding | Recommendation | Priority | Management Comments | Implementation Timetable (dd/mm/yy) | Responsible Officer (Job Title) |
|------|-----------|--|--|----------|---------------------|-------------------------------------|---------------------------------|
| 3 | Directed | <p>Health and Safety Policy - In 2022/23, we reported that the Health and Safety Handbook, Policy and Statement required review.</p> <p>Review of the Council's website showed that the documents had all been approved and adopted in 2016, but there was no evidence of review or update since. After the end of the audit, a Health and Safety Policy that had been reviewed in June 2022 was presented to Internal Audit.</p> <p>Each document states that annual reviews should take place, with no review undertaken during 2023/24.</p> | The Council's Health and Safety Handbook, Policy and Statement should be promptly subject to an evidenced review to ensure that they meet current requirements, and annual, evidenced, reviews should be undertaken going forward. | 2 | | | |

1 URGENT Fundamental control issue on which action to implement should be taken within 1 month.

2 IMPORTANT Control issue on which action to implement should be taken within 3 months.

3 ROUTINE Control issue on which action to implement should be taken within 6 months.

Operational - Effectiveness Matter (OEM) Action Plan

| Ref | Risk Area | Finding | Suggested Action | Management Comments |
|-------|-----------|--|--|---------------------|
| OEM 1 | Directed | Whilst the Council has a comprehensive risk document (Financial Management Assessment of Risk 2024/25), detailing all risks to the Council's objectives, there is no documented Risk Management Policy or supporting procedures. | The Council should consider enhancing the bridge between its corporate objectives and risk register by defining its risk policy and risk appetite and developing risk management procedures. | |

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|--|-------------------------------|------------------------|------------------------|
| GF | Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. | In place | 1,2,3 | 1 |
| RM | Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register. | In place | - | - |
| C | Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance. | In place | - | - |

Other Findings

- A selection of the Town Council's Policies and Procedures were reviewed including Standing Orders, Financial Regulations, which were in order, and Health and Safety (see Recommendation 3 for details).
- The minutes of the full Council meeting held on 26th March 2024 were reviewed and found to be comprehensive and demonstrated good governance by the Town Council.
- The following Committee minutes and recommendations were adopted by Full Council at its meeting on the 27 February 2024: Amenities Committee 6 February 2024; Planning Committee 13 February 2024; Finance and Personnel Committee 20 February 2024; and Heritage and Events Committee 21 February 2024. A review of these Committee minutes demonstrated good governance.
- The Town Council use Sage software for their accounting records which includes debtor and creditor accounting.

Other Findings

- ⑨ A trial balance was prepared as at 31st March 2024, which was in balance.
- ⑨ A sample of payments were reviewed which confirmed that the processing and recording of payments was effective, and that the payments made reflected the services of a Town Council.
- ⑨ Aged Creditors were reviewed with one old outstanding balance existing, being for mobile phone usage from [REDACTED] for £[REDACTED], dated 7/12/23, which is in dispute.
- ⑨ Debts totalling £[REDACTED] have been written off for 2023/24 with formal approval being given at the Corporate Services Committee on 18 June 2024. The total includes £[REDACTED] of Council employee misappropriations, relating to market trader receipts, and to minimise the reoccurrence of such fraud, only credit card payments are now accepted. A further £[REDACTED] relates to a reduction in rent for the Royal British Legion. The misappropriation was notified to the Head of Finance and the individual employee no longer works for the Council.
- ⑨ There are several aged debts and credits on the aged debtors account, with a net debt of £[REDACTED] over 3 months old, with all entries having satisfactory explanations.
- ⑨ The payroll for all (19) staff for March 2024 was reviewed and found to be in order. PAYE and NI requirements had been met and the sums due paid to HMRC. Pension arrangements were verified and confirmed to be in order with the appropriate sums paid over to the pension provider. Due to a lack of resources, no independent review of the monthly payroll was performed. Commencing June 2024, the Acting Town Clerk is to prepare a payroll summary for the Corporate Services Committee to review, with a request for the Chairman to sign the schedule.
- ⑨ Petty cash is used for minor cash purchases which include sundry items, stationery and refreshments. All vouchers are authorised before petty cash is disbursed. During the year £[REDACTED] was spent on petty cash items and, at 31 March 2024, there was a petty cash balance of £[REDACTED]. Petty cash was in balance and in order.
- ⑨ An asset register is in place which is updated annually. This was reviewed and found to be in order and in balance with Sage accounting.
- ⑨ Investments are managed by the broker, [REDACTED], who operates a client bank account. The Council maintains a register of all transactions and reconciles this to the broker statements. At 31 March 2024, investments totalled £[REDACTED].
- ⑨ The Council maintains a comprehensive Financial Management Assessment of Risk document (Risk Register) that it reviews and updates at least annually. This Risk Register includes not only financial risks but also legal, administrative and operational risks. It provides a record of potential risks, risk score, future actions required and the responsible person.
- ⑨ A selection of risks was selected for a more detailed review. All had action plans, target dates as appropriate, and owners:
 - 1) Risk 1.2 - Failure to ensure spending is within the approved budget. Risk Value 6.

Other Findings

This risk was identified as several over and under spends against budget have arisen, primarily due to the lack of an effective purchase ordering system. Various improvements are reported to have been made in last three years including the preparation of monthly accounts reporting actual costs against budget which are tabled at the Finance & Personnel Committee. The proposed next step is to get pre-authorisation of purchases, as currently the emphasis is on approving invoices, not orders (See Recommendation 1). The Council broke even for 2023/24.

2) Risk 2.3 - Failure to recover monies due to the Council by [REDACTED] for expenses paid by the Council on its behalf. Risk Value 4.

This was highlighted in last year's audit report, with a balance owing to the Council at 31/3/23 of £[REDACTED], although all monies owed by [REDACTED] have since been repaid. However, the Council considers that [REDACTED] will shortly have a cash flow challenge and the Council is working with [REDACTED] to avoid the indebtedness growing.

3) Risk 3.7 - [REDACTED] is an independent organisation, operating on a sub lease from the Council who lease from [REDACTED] County Council (CC). The Council have no control but could be financially liable for breaches within the lease and any rent increases imposed by the owner. Risk Value 6.

This was highlighted in last year's audit report with the Council trying to renegotiate the lease. We were informed that the lease will not be re-negotiated, and the Acting Town Clerk is to quantify the risk and report to the Council.

4) Risk 4.9 - Inadequate maintenance of Council owned historical building. Council may have inadequate funds to finance the repairs required to bring into a safe and usable condition. Risk Value 9.

This was highlighted in last year's audit report with the Masterplan due for completion by 31/12/23. The Council are currently addressing the risk of the Guildhall Two Towers/Cupola Clock Tower, and this is being funded from current Council funding. [REDACTED] Church is now a focal area, and the intention is to get funding for this building in the next stage of the Masterplan. The Council approved a process plan to progress this at its latest meeting held on 28 May 2024.

5) Risk 4.20 - Fire safety requirements are not being met. Risk Value 9.

The cost for the Fire Safety requirements is significant (potentially c£[REDACTED]). The Council have appointed a professional project manager to oversee this project as there is a possibility that the Council offices were constructed without regard to appropriate planning considerations, and potential planning issues are currently being investigated. There is currently no target date for resolution.



Allotments

The Town Council use the Rialtas system to manage their allotments. They bill all allotment holders through the Rialtas system and follow up all invoices until paid. There are currently no outstanding debts.



Burials

The Town Council uses Scribe as their database of burials, and there is a formal register in place which is kept up-to-date. The Town Council ensure that payment is made in advance and that only BRAMM or NMM registered stone masons are allowed to put up headstones. The Town Council's works yard is based at the cemetery, and the burials staff are highly skilled in cemetery administration.

Other Findings

- Q Hall Hire

The Town Hall team record all bookings for hall hire in nominal ledger account 2106. Every month a comparison is made between account 2106 and the booking sheets and the forms that hirers and the venues staff sign at the commencement of every booking. Most bookings are paid by BACS or by credit/debit cards, although invoices may be raised as necessary. The Town Hall have steadily improved procedures over time and the Finance Officer and Deputy Town Clerk are confident that all bookings are billed, as required.
- Q Leases

Apart from the [REDACTED] Lease ([REDACTED]) all leases are managed by a property management company, who are responsible for managing the billing, collection and setting of rents. The Town Hall receive remittance advices so that they can ensure that all income is received.
- Q The precept for 2023/24 increased from £[REDACTED] to £[REDACTED] for a Band D property. The Precept for 2023/24 was agreed by the Finance Committee on 4th January 2023 and approved by the Full Town Council on 10th January 2023.
- Q The budget for 2023/24 was agreed by the Finance Committee on 4 January 2023 and approved by the Full Town Council on 10 January 2023. Each committee review their budget at each meeting and the consolidated budget is reviewed at each Finance and Personnel Committee meeting. This was reviewed and found to be in order.
- Q Transparency Code requirements are published on the Council's website. During the audit, the required list of councillor or member responsibilities and details of public land and building assets had not been updated on the website, but these were added on 21 June 2024, and the Council is now fully compliant.
- Q General Reserves are reported and monitored through the Projects Budget, which is set annually. A statement of reserves is included in the budget document and is based on the latest projection of capital project spend. The reserves policy is reviewed annually in advance of the precept budgeting process. This was reviewed and found to be in order.
- Q Bank reconciliations are regularly undertaken. These were reviewed, and confirmed that all bank accounts had been reconciled at 31 March 2024.
- Q Accounting Statements are undertaken and reconcile to the cash book.
- Q The Town Council operated within its approved budget for the 2023/24 financial year.



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|------------------------------|---|------------------------|------------------------|
| PM | Performance Monitoring | There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner. | In place | - |
| S | Sustainability | The impact on the organisation's sustainability agenda has been considered. | In place | - |
| R | Resilience | Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted. | In place | - |

EXPLANATORY INFORMATION

Appendix A

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

| | |
|--------------------|--|
| In place | The control arrangements in place mitigate the risk from arising. |
| Partially in place | The control arrangements in place only partially mitigate the risk from arising. |
| Not in place | The control arrangements in place do not effectively mitigate the risk from arising. |

Assurance Assessment

4. The definitions of the assurance assessments are:

| | |
|-----------------------|--|
| Substantial Assurance | There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved. |
| Reasonable Assurance | The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved. |
| Limited Assurance | The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved. |
| No Assurance | There is a fundamental breakdown or absence of core internal controls requiring immediate action. |

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

| Stage | Issued | Response Received |
|----------------------------|-----------------------------|-----------------------------|
| Audit Planning Memorandum: | 10 th April 2024 | 10 th April 2024 |
| Draft Report: | 10 th July 2024 | |
| Final Report: | | |

DRAFT



To Whom It May Concern

22nd February 2024

Dear Sirs,

Re: Our Mutual Client: TIAA Limited

We act as Insurance Brokers for the above-named Insured, TIAA Limited and confirm the details of their Insurance as at the date of this letter as follows, if you should require any further information then please do not hesitate to contact the writer: -

| | |
|--|--|
| Employers' Liability Insurance | £10,000,000.00 Any One Occurrence/Unlimited During The Period Of Insurance |
| Name of Insurer | Allianz Insurance Plc |
| Address of Insurer | c/- Chiltern Insurance Group, St. James House, Church Road, Pangbourne, Berkshire, RG8 7AR |
| Policy Number | 14/TX/13596479/01 |
| Expiry Date | 21st February 2025 |
| Limits Per Occurrence and Aggregate | £10,000,000 Any One Occurrence/Unlimited During The Period Of Insurance |
| Excess | No Excess |
| Public Liability Insurance | £5,000,000.00 Any One Event/Unlimited During The Period Of Insurance |
| Name of Insurer | Allianz Insurance Plc |
| Address of Insurer | c/- Chiltern Insurance Group, St. James House, Church Road, Pangbourne, Berkshire, RG8 7AR |
| Policy Number | 14/TX/13596479/01 |
| Expiry Date | 21st February 2025 |
| Limits Per Occurrence and Aggregate | £5,000,000 Any One Event/Unlimited During The Period Of Insurance |
| Excess | £Nil Excess Each And Every Claim |
| Excess Of Loss Public Liability Insurance | £5,000,000.00 Any One Event/Unlimited During The Period Of Insurance |
| Name of Insurer | CNA Insurance Company Limited |
| Address of Insurer | c/- Chiltern Insurance Group, St. James House, Church Road, Pangbourne, Berkshire, RG8 7AR |
| Policy Number | ETXS/6820913 |
| Expiry Date | 21st February 2025 |
| Limits Per Occurrence and Aggregate | £5,000,000 Any One Event/Unlimited During The Period Of Insurance |
| Excess | £Nil Excess Each And Every Claim |
| Professional Indemnity Insurance | £5,000,000.00 Any One Claim Excluding Costs And Expenses |
| Name of Insurer | JLT Specialty Limited (Underwritten By Markel (UK) Limited) |
| Address of Insurer | c/- Chiltern Insurance Group, St. James House, Church Road, Pangbourne, Berkshire, RG8 7AR |
| Policy Number | A60826/0222 |
| Expiry Date | 21st February 2025 |
| Limits Per Occurrence and Aggregate | £5,000,000 Any One Claim Excluding Costs And Expenses And In The Aggregate |
| Excess | £7,500 Each And Every Claim |
| Excess Of Loss Professional Indemnity Insurance | £5,000,000.00 Any One Claim Excluding Costs And Expenses |
| Name of Insurer | CNA Insurance Company Limited (Underwritten By Certain Underwriters At Lloyd's) |
| Address of Insurer | c/- Chiltern Insurance Group, St. James House, Church Road, Pangbourne, Berkshire, RG8 7AR |
| Policy Number | 10209769 |
| Expiry Date | 21st February 2025 |
| Limits Per Occurrence and Aggregate | £5,000,000 Any One Claim Excluding Costs And Expenses And In The Aggregate |
| Excess | £5,000 Each And Every Claimant Excluding Costs And Expenses |
| Cyber Liability Insurance | £2,000,000.00 Any One Claim Excluding Costs And Expenses |
| Name of Insurer | CFC Underwriting Limited (Underwritten By Certain Underwriters At Lloyd's) |
| Address of Insurer | c/- Chiltern Insurance Group, St. James House, Church Road, Pangbourne, Berkshire, RG8 7AR |
| Policy Number | ESK0037939764 |
| Expiry Date | 21st February 2025 |
| Limits Per Occurrence and Aggregate | £2,000,000 Each And Every Claim |
| Excess | £2,500 Each And Every Claim |

DETAILS OF COVER

Should the Contract of Insurance detailed above be Cancelled, Assigned or Changed during the current Policy Period, in such a manner as to affect this Document no obligation to inform the holder of this Document is accepted by the undersigned Insurance Brokers.

The information provided is based on the Insurance arrangements at the time of writing. Alterations may be made during the Period of Cover and any expiry date shown represents the normal expiry date of the Policy.

This Document is for information only.

This Document does not make you a Party to the Contract of Insurance, nor does it alter the Policies in any way.

Any alteration can only be made by Specific Endorsement.



Bishop's Waltham Parish Council

Finance Policy & Resources Committee

6.8.24

Agenda Item – Training Budget – *for consideration*

I would like to bring to your attention that, after receiving the attached invoice, the budget line for Councillor and Staff Training are both now overspent.

| | | Budget | Actual |
|----------|----------------------------|--------|--------|
| 4006/100 | Staff Training Costs | £2000 | £3481 |
| 4010/105 | Councillors Training Costs | £500 | £516 |

(Staff training costs also include the Executive Officers Level 4 Award, which was unbudgeted in this financial year)

Proposal: To consider the overspend for both training budget lines.

Finance Manager 23.07.24



Bishop's Waltham Parish Council

Finance, Policy and Resources Committee

06.08.24

Agenda Item – Jubilee Hall Solar Project Update - *for consideration*

The report from the recent roof survey of the Jubilee Hall has been received. The structural engineer has advised that a small reduction in the quantity of panels was required since the roof above the office area is not able to safely bear the load of solar panels. This information and diagram received from the structural engineer was passed to the contractor appointed to install the solar panels and supporting system, who undertook a site visit to further observe the roof and to gather information to help them determine the exact method of affixing the panels to the roof.

The contractor has adapted their system design accordingly with the slightly reduced number of panels and have provided an updated quotation to reflect these changes, which is included overleaf.

The Administration Officer has reviewed the Public Contracts Regulations 2015 to investigate the impact of this project change in relation to the tender process and compliance with legislation and the internal auditor has advised that no further action is required.

The contractor has updated the Council with a revised commencement date of Monday 19th August.

At the Halls and Grounds Committee meeting on 16th July, the Committee discussed the following:

HG082/24

Jubilee Hall Solar Project Update – *for consideration*

Confirmation had been received from the internal auditor that no further action was required from the Council in relation to the system changes that were being made in relation to the results of the Jubilee Hall roof survey.

Resolved:

- i) To note the preliminary findings of the roof survey.**
- ii) To approve the revised quotation for the solar panel project at the Jubilee Hall of £61,374.42, excluding VAT, and forward to the Finance, Policy and Resources Committee to be ratified.**
- iii) To note that the Administration Officer had sought advice to ensure compliance with the Public Contracts Regulations 2015 and had received confirmation that no further action was required.**
- iv) To note the proposed provisional start date of Monday 5th August for solar project works at the Jubilee Hall.**

Proposed: Cllr Marsh

Seconded: Cllr Wilson

All in favour

Proposal:

- i) To approve the revised quotation for the solar panel project at the Jubilee Hall of £61,374.42, excluding VAT, and forward to the Finance, Policy and Resources Committee to be ratified.**
- ii) To note that the Administration Officer had sought advice to ensure compliance with the Public Contracts Regulations 2015 and had received confirmation that no further action was required.**

Administration Officer

26.07.24



Bishop's Waltham Parish Council

Finance, Policy and Resources Committee

06.08.24

Agenda Item – Report from Meeting with the Meon Valley Bowling Club regarding Licence Renewal - for consideration

The Meon Valley Bowling Club's current lease for their premises at Priory Park is due to end in July 2025, as such, the Trustees of the Club requested a meeting with the Parish Council to commence discussions about the renewal of the lease.

The notes below are from the meeting with the Meon Valley Bowling Club that took place on Wednesday 10th July.

Meeting with Meon Valley Bowling Club (MVBC) to open discussion regarding lease renewal

When: Wednesday 10th July 2024, 11am

Where: Ruby Room, Jubilee Hall

Who: Councillor Webb, Administration Officer, MVBC Trustees x 2

Current lease is due to come to an end in July 1995.

MVBC stated that they were hoping to renew lease, they were content with the 30-year duration, although would be interested in whether the term could be longer if possible.

MVBC felt they provided a facility that was beneficial to the community and they hold several open days annually to contribute to the community and promote their group to potential new members.

MVBC See approximately 20-30 new members a year, but several people leave the club annually.

MVBC currently has 186 members.

Current Issues/challenges

Current challenges include utility bills (around £15k in the last year) – as such they are looking for grants for heating system, and investigating the potential for solar energy, roofing changes will potentially be required.

Parish Council updated the trustees regarding the following:

- Upcoming works in car park for drain repair
- Expansion to the overflow car park

Outcome of meeting

Action: H&G to pass report from the meeting to the relevant Council Committee so that the matter could be progressed and potentially a new lease document drafted.



At the Halls and Grounds Committee meeting on 16th July, the Committee discussed the following:

HG091/24 Meeting with Bowling Club Regarding Licence – for consideration

The report from the constructive meeting was received. The information would be passed to the Finance, Policy and Resources Committee to progress with the licence renewal.

ACTION: Administration Officer

Proposal: To note the above and to work with the Meon Valley Bowls Club on a renewal of their licence.

Administration Officer

26.07.24