

# ANDOVER TOWN COUNCIL

*Constantia Basis Virtutum*

To the Members of the **Policy and Resources Committee**:

Cllrs Steven Hardstaff (Chairman) Luigi Gregori (Vice Chairman), Katherine Bird, Len Gates, Robin Hughes, Michael Mumford, and Veronika Pond.

(copies to all other Members of the council)

You are hereby summoned to attend a meeting of the **POLICY and RESOURCES Committee** to be held at Town Council Offices, 66c, High Street, Andover on **Thursday 14 July 2016 at 7.00 pm** when it is proposed to transact the following business:-

Wendy Coulter - Town Clerk

7 July 2016

**THERE IS NO DISABLED ACCESS TO THE TOWN COUNCIL OFFICES – PLEASE CONTACT THE TOWN CLERK THREE DAYS PRIOR TO THE MEETING IF YOU REQUIRE ACCESS.**

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**1 APOLOGIES FOR ABSENCE**

To receive and accept apologies for absence.

**2 DECLARATIONS OF INTEREST**

To receive and note any declarations of interest relevant to the agenda.

**3 MINUTES**

To agree the minutes of the Policy and Resources Committee meeting held on 9 June 2016 – attached at **Appendix A.**

**4 PUBLIC PARTICIPATION**

There is an opportunity for members of the public to make statements or ask questions on items on the agenda or on other items relevant to the Town to which an answer will be given, or if necessary a written reply will follow or the questioner will be informed of the appropriate contact details. Each person is limited to 3 minutes and the total amount of time set aside will be 15 minutes.

**5 INTERNAL AUDIT REPORT**

To approve the Action Plan arising from the Internal Auditors Report and to recommend actions to Full Council – Internal Auditors Report and Action Plan attached at **Appendix B.**

**6 REVIEW OF INTERNAL AUDIT FOR 2017**

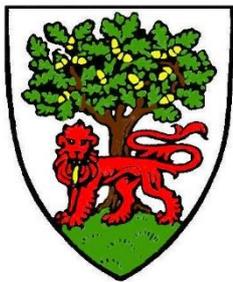
To consider reviewing the Internal Audit Provision for Year End 31 March 2017. To consider whether an alternative Internal Auditor should be sought – report attached at **Appendix C.**

**7 REVIEW OF FINANCIAL REGULATIONS**

To consider specific points for amendment – report from Cllr L Gregori to follow.

- 8 **EXIT VALUATION FOR ANDOVER TOWN COUNCIL FROM THE LOCAL GOVERNMENT PENSION SCHEME**  
To consider the cost of Andover Town Council exiting the Local Government Pension Scheme – report attached at **Appendix D.**
- 9 **OFFICE RULES**  
To consider whether Rules should be applied for visiting the Town Council Office and booking time with the Town Council Officers – report from Cllr K Bird to follow.
- 10 **MEETING RULES**  
To consider general rules for meetings – report from Cllr K Bird to follow.
- 11 **STAFFING**  
To consider engaging temporary agency staff to assist with general administration and holiday cover – report and costs attached at **Appendix E.**
- 12 **FINANCE**  
Payments  
To approve payments up to 12 July 2016 – to follow.
- 13 **COMMITTEE WORK PROGRAMME**  
To discuss items on the current Committee work programme and to make changes as necessary – attached at **Appendix F.**
- 14 **EXCLUSION OF THE PRESS AND PUBLIC**  
TO PASS A RESOLUTION to exclude the Press and Public at Item 15 on the Agenda due to consideration of confidential contractual information with regard to the Andover Levy.
- PART 2 – CONFIDENTIAL ITEMS**
- 15 **ANDOVER LEVY**  
To update Members on the current progress with the Andover Levy.

The Chairman will close the meeting.



## Minutes of Policy and Resources Committee

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### Time and date

Thursday 9 June 2016, 7.00pm

### Place

Andover Town Council Office, 66C High Street, Andover.

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#### Details of Attendance:

Cllr S Hardstaff (Chairman) (P)

Cllr L Gregori (Vice-Chairman) (P)

Cllr A Fitchet (A)

Cllr K Bird (P)

Cllr L Gates (P)

Cllr L Gregori (P)

Cllr R Hughes (A)

Cllr M Mumford (P)

Cllr V Pond (P)

#### Other Councillors Present:

None

Officers Present: Wendy Coulter (Town Clerk) (Taking the minutes)

Members of the Public: 0

#### **PR04/16 APOLOGIES FOR ABSENCE**

Apologies for absence were received and accepted from Cllrs A Fitchet and R Hughes.

#### **PR05/16 DECLARATIONS OF INTEREST**

There were no declarations of interests.

#### **PR06/16 MINUTES**

The Chairman signed as a correct record the minutes of the Policy and Resources Committee meetings held on 21 April 2016 and 12 May 2016.

**RESOLVED: That the Minutes of the Policy & Resources Meetings held on 21 April 2016 and 12 May 2016 were agreed and signed by the Chairman as a correct record.**

It was noted that it had been agreed that the organisers of the Refugee Seminar would be reimbursed for the hire of the Rendezvous.

#### **PR07/16 PUBLIC PARTICIPATION**

There were no Members of the Public present at the meeting.

#### **PR08/16 ANNUAL RETURN FOR THE YEAR ENDING 31 MARCH 2016**

The Annual Return for the Year Ended 31 March 2016 was presented to the Policy and Resources Committee for approval and recommendation to Full Council. Members noted that the Internal Audit had not yet taken place but were in agreement that the Annual Return be presented to full Council as submitted to the Committee.

**RESOLVED: That the Annual Return for the Year Ended 31 March 2016 be recommended for approval to full Council.**

**PR09/16 INTERNAL AUDIT REPORT**

Members noted that due to unforeseen circumstances, the Internal Audit would not take place until Thursday 23 June 2016. Therefore the Internal Auditors Report would be received by the Committee on 14 July 2016 to recommend to full Council on 28 July 2016.

**PR10/16 REVIEW OF FINANCIAL REGULATIONS**

Members received a report from Councillor L Gregori recommending that the Council adopt the National Association of Local Council's (NALC) 2016 recommended Financial Regulations.

It was agreed that the Town Clerk would work with Councillor Gregori to ensure that all details required for the Town Council were included and that the revised Financial Regulations would be considered by a future meetings of the Policy and Resources Committee for recommendation to Full Council.

**RESOLVED: That Cllr Gregori work with the Town Clerk to review the Financial Regulations using the NALC 2016 Model and to report back to a future meeting of the Policy and Resources Committee for recommendation to full Council.**

**PR11/16 REG PRESLEY PLAQUE EVENT – RELEASE OF FUNDS**

Members noted that an event was being held to unveil a memorial plaque to Reg Presley of The Troggs at the end of July 2016.

It was noted that it was unclear as to whether the Town Council would be able to secure Grant Funding from Test Valley borough Council to cover the costs of the event and reception.

Members were asked to consider whether funding could be released from Reserves to cover the cost of the event if funding could not be sought.

It was proposed by Cllr R Hughes and seconded by Cllr M Mumford that funding of up to £1,000 be released from Reserves to cover the cost of the event if alternative funding could not be sought.

**RESOLVED: That funding of up to £1,000 be released from Reserves if alternative funding could not be sought for the Reg Presley Plaque unveiling.**

**PR12/16 NEIGHBOURHOOD PLAN FUNDING**

Members were asked to consider whether the Town Council would release funds to support the Neighbourhood Plan.

Members noted that the Neighbourhood Plan was a Town Council initiative, although supported by volunteers, ultimately the Town Council was responsible for signing off the Neighbourhood Plan to be submitted for scrutiny prior to approval.

Members noted that the Neighbourhood Plan Group were asking for a maximum of £2,000.

Members were concerned that there was no clear indication of what the money was needed for or how it would be spent.

Members agreed that £2,000 could be agreed as a Budget, the Neighbourhood Plan would need to submit a 1 page report on what the money was required for and how it would be spent. The Town Council would then authorise its officers to process the invoices.

It was further agreed that more of the Town Councillors should attend the Neighbourhood Plan Steering Committee meetings to observe and assist with reporting back to the Council.

It was proposed by Cllr R Hughes and seconded by Cllr M Mumford that it be recommended to full Council that the Neighbourhood Plan be supported financially up to £2,000 provided written reports were submitted and the Town Council Officers would process all payments.

**RESOLVED: to recommend that the Neighbourhood Plan be supported financially up to £2,000 provided written reports were submitted and the Town Council Officers would process all payments.**

**PR13/16 MEDIA PROTOCOL**

Members were requested to review the Town Council's Media Protocol, Members noted that the current Protocol was in line with the most recently published Hampshire Association of Local Council's recommended protocol.

However, concerns were raised that the current protocol did not cover the legislation for vulnerable people.

It was agreed that Cllr L Gregori would work with the Town Clerk to review the Protocol and bring it back to a future meeting of the Policy and Resources Committee to consider.

PR14/16

**STAFFING SUB-COMMITTEE**

Members noted that the Staffing Sub-Committee was a Sub-Committee of the Policy and Resources Committee. However it was agreed that the Membership of the Sub-Committee should be taken from all Councillors of the Council.

It was suggested that an Extraordinary meeting of the Policy and Resources Committee be held following the Council meeting on 23 June to appoint the Staffing Sub-Committee. A brief meeting of the Staffing Sub-Committee would then follow to appoint a Chairman and Vice Chairman.

Members debated as to whether the Staffing Sub-Committee should stand for the remainder of the Administration or change each year as the other Standing Committees did. There was considerable debate regarding this matter and a vote was taken:

3 for each year

2 for every 2 years

No votes for the remaining administration.

It was therefore agreed that the Staffing Sub-Committee would change every year the same way as the other standing committees.

It was therefore proposed by Cllr L Gregori and seconded by Cllr K Bird and

**RESOLVED: That an Extraordinary Meeting of the Policy and Resources Committee would be held immediately following the Council meeting on 23 June to appoint a Staffing Sub-Committee.**

**The Staffing Sub-Committee would meet immediately following to appoint a Chairman and Vice Chairman.**

**The Staffing Sub-Committee would change Membership each year, the same way as the other Standing Committees.**

PR15/16

**STAFFING UPDATE**

The Town Clerk reported to Members that Miss C Eggleton had been appointed as Committee Officer and was due to start on Monday 20<sup>th</sup> June 2016.

PR16/16

**FINANCE**

Approval of Payments

Members received and approved the following payments up to 7 June 2016:

<b>May 2016</b>			
<b>Cheque No/ BACS Ref</b>	<b>Supplier</b>	<b>Service/Product Supplied</b>	<b>Total (£)</b>
662471748	Baxter Confidential	Three Months service charge for collection of Confidential Waste	78.00
914327742	Kevin Justice	Replacement tap and repair broken tap AW allotment site	65.00
300295	Southern Water	Water charges The Drove allotments Feb – April 2016	459.93
515335569	Viking Supplies	Stamp for office documents	32.39
148853052	Hedleys Solicitors	Costs for assistance with Lease Contract	201.60
1808768848	Discount Displays	Window stickers for breastfeeding campaign	100.60
358210671	Moore's Cleaning	Cleaning services for office April 2016	135.19
DDMainMay16	Mainstream Digital	Line rental April 2016 – July 2016	53.87
539468261	MB Pest Services	Pest control for allotments Jan – May 2016	5,430.00
81648740	Convenient Hire	Toilet provision for allotments	560.98
469398829	Custom Studio	Website hosting and email provision May 2016	35.94
5341143	Pitney Bowes	Postal Charges and hire of franking machine April 2016	181.94
300296	Southern Water	Water charges for Old Winton Road Allotments Feb – April 2016	42.90
300297	Southern Water	Water charges for BL Allotments Feb – April 2016	405.44
537383975	JRC Cleaning Services LTD	Cleaning Windows for office 02.05.2016	20.00
952169430	HALC	Training for members – local govt finance	90.00
208657246	HALC	Training for members – The knowledge (in house)	960.00
374198136	Andover Rubber Stamp Service	Badges for Councillors	155.04
454506808	Town Clerk	Reimbursements May 2016	47.22
836088225	Allotments Officer	Reimbursements May 2016	6.00
TOTAL MAY 2016			<b>9062.04</b>
<b>June 2016</b>			
175379317	ACE Liftaway	4 yrd skip for Drove Allotments	175.56

DDBESJun16	BES Commercial	Electricity charges 15.04-15.05.2016	71.23
930420962	Choices Hire Services	Fire Point Trolley for A-Fest (Youth Council)	60.00
378744428	DMJ Country Services	Pick up blown over toilet	10.00
378744428	DMJ Country Services	Remove cover and tyres, removal of asbestos BL allts	100.00
378744428	DMJ Country Services	Remove green waste, rubbish, plastic TD Allts	140.00
378744428	DMJ Country Services	Remove rubbish and cover plots CW allts	140.00
378744428	DMJ Country Services	Cut Grass – BL allts	37.50
378744428	DMJ Country Services	Cut grass – MR allts	100.00
378744428	DMJ Country Services	Cut ivy away from fence OWR allts	90.00
378744428	DMJ Country Services	Cut grass OWR Allts	150.00
378744428	DMJ Country Services	Cut grass VR Allts	50.00
840177845	Expression Events	Staging and sound desks A-Fest (Youth Council)	2499.60
736882851	Planet PC	IT installation (7hrs) + 2 keyboards and mice	542.97
552978586	Test Valley BC	Hire of Guildhall – 12.05.2016	60.00
		Corporate salaries incl tax payments and Pensions June 2016	5,555.25
300298	Mrs B Long	Corporate Gift for Andover Town Band to take to Italy	18.00
TOTAL JUNE 2016			<b>10,617.61</b>

**PR17/16**

**COMMITTEE WORK PROGRAMME**

There were no additional items to be included on the Committee Work Programme for the next meeting.

The Chairman closed the meeting at 8.50pm.

Chairman



### Internal Audit Action Plan for Year Ending 31 March 2016

<b>Author:</b> Wendy Coulter (Town Clerk)	
<b>Produced for:</b> Policy and Resources Committee	<b>Date of Report:</b> Thursday 7 July 2016

**Key Issues**

As part of the annual Audit Process the Town Council is required to have its policies, processes and accounts subject to an internal audit review. The Town Council appointed IAC Internal Audit & Compliance in 2015 to undertake this work.

As a result of the issues raised in the report (attached) an Action Plan has been produced, included below, to address the issues raised by the Internal Auditor.

Below is a summary of the Action Plan and Actions taken from the Internal Audit in 2015 and the Actions completed.

Following this are the points raised in the Internal Audit Inspection undertaken on 23 June 2016 and the recommended actions and date by which the points raised should be addressed.

The Internal Audit is advisory and the Town Council can chose to action the points raised or not.

It is suggested that the Policy and Resources Committee approve the actions and recommend the Internal Auditors Report and the subsequent Action Plan to full Council for approval.

### INTERNAL AUDIT Year ending 31 March 2015

Action Plan 2015		
Points Raised	Action	To be completed by
<b>Appropriate books of account have been properly kept throughout the year</b> – The Council uses the EDGE accounting system which is one of the less common systems in use by town and parish councils	This is the Auditors experience. The Town Council’s officers are comfortable using the system and it meets the Town Council’s requirements and meets with the Corporate Governance Act 2014	No Action to take

<p><b>The Council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for</b> – The Council's Financial Regulations are dated 10 March 2011.</p> <p>It is recommended that the Council regularly reviews its financial regulations. In future the Councils Financial Regulations should be reviewed every year.</p>	<p>The Town Councils Financial Regulations were reviewed and approved at its council meeting on 14 May 2015.</p>	<p>Review Financial Regulations in February 2016.</p>
<p><b>The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</b> – The council reviewed risk at a meeting held on 30 October 2014</p>	<p>The Town Council will review its Risk and Corporate Risk again in October 2015</p>	<p>To review Risk and Corporate Risk in October 2015</p>
<p><b>The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate</b> – The Council set the precept on 30 January 2014. Progress against the budget is monitored through the P&amp;R Committee and Full Council</p>	<p>Officers will continue to make regular budgetary reports to P&amp;R and Council and use the through Budgeting and Precepting process already in place to make informed decisions on the ongoing Precept's.</p>	<p>Budget reports – once quarterly to P&amp;R and Council. Budget Process to start October 2015.</p>
<p><b>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</b> – The Council is VAT registered, although it does not make and VAT able supplies. It was noted that the VAT returns for the quarter ended 31 October 2014 (Due 07/12/2014) and quarter ended 31 Jan 2015 (Due 07/03/2015) were not submitted until 20 May 2015.</p> <p>It is recommended that the Council promptly reclaims VAT on a quarterly basis in line with HMRC required submittal dates.</p> <p>It was noted that VAT periods for the VAT return do not match the accounting periods for the Council (for example, the last quarter of the VAT return is Feb-April rather than Jan to March) (This was corrected online during the audit visit)</p> <p>It was noted that the Clerk was experiencing difficulties reconciling the VAT Control Account. This has apparently been an ongoing issue.</p> <p>As at the 31 March 2015 the Council's accounts record an amount due from HMRC of £14,839. On review it appears that this a long outstanding balance that may date back to 2012-2013.</p> <p><b>It is recommended</b> that the VAT control account has a significant balance on it which appears to relate to unclaimed balances relating to prior years.</p> <p><b>The Internal Auditor will visit the Town Council (probably in July) to review the VAT control account balance and to reconcile the amounts due</b></p>	<p>The Town Clerk discussed at length the Issue regarding the VAT.</p> <p>It appears from the records kept, that the issue arose when the HMRC visited the Council and claimed monies back from the Council. From then on, the last quarter was not claimed as the accounting systems did not match the return dates of the HMRC.</p> <p>The Internal Auditor was concerned that the previous Auditor had not picked this up and assisted the Council and Clerk to resolve the issue.</p> <p>The Internal Auditor is a VAT expert and will return to the Town Council in July and assist the Clerk to reconcile the VAT account, claim the monies owed and write to HMRC.</p> <p>Now that the return dates have been altered with HMRC, the issue should be solved going forward</p>	<p>Auditor to assist the Clerk to reconcile the VAT account in July 2015.</p>
<p><b>Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for</b> – The Council maintains a small petty cash which is operated through an Alto Card. Other expenses incurred by the Clerk are reimbursed by Cheque.</p>	<p>To continue with the current systems for Petty Cash Control</p>	<p>On-going</p>
<p><b>Salaries to employees and allowances to members were paid in accordance with council approvals and PAYE and NI requirements were properly applied</b> – Staff salary payments were reviewed. It was noted that</p>	<p>Any new Employee contracts drawn up will not refer to NJC or LGPS.</p> <p>The remaining employee requires a letter from the Chairman of the Staffing</p>	<p>Chairman of Staffing Committee to confirm contract of employment terms – July 2015.</p>

<p>one member of staff was being paid at NJC SCP 20 and was participating in the pension scheme however neither the Spinal Column Point nor the pension provision were referred to in the Contract of Employment.</p> <p>It was noted that another member of staff was contractually entitled to participate in the pension scheme but was not doing so.</p> <p><b>It is recommended</b> that the Council reviews employees' terms and conditions and ensures that the actual conditions correspond to the contractual conditions. If appropriate the employee should be notified of any variances and a record kept on the employees file.</p>	<p>Committee outlining any change of contract agreement.</p>	
<p><b>Asset and investments registers were complete and accurate and properly maintained</b> – There is a register of owned assets. During the year the Council recorded additions valued at £1,690</p>	<p>The Town Council will continue to maintain and update its Assets Register</p>	<p>Asset Register to be updated - ongoing</p>
<p><b>Periodic and year-end bank account reconciliations were properly carried out</b> – There is no evidence of independent review of bank reconciliations.</p> <p><b>It is recommended</b> that Bank reconciliations are reviewed by Councillors and signed as evidence of review.</p> <p>It was noted that a transfer to Unity Bank for a deposit in relation to Allotment had been entered and was uncleared as at year end on both accounts</p>	<p>Town Councillor's do review the Bank Reconciliations. However, this must be made more evident and each Bank Statement and Reconciliation will be reviewed and signed appropriately at each available Policy and Resources Committee or Full Council meeting.</p>	<p>Town Councillors to sign Bank Reconciliations and Bank Statements at each P&amp;R and/or Council meeting - ongoing</p>
<p><b>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded</b> –</p> <p>Accounts do not show Allotment deposits as Creditors. It is understood that the value of the deposits held by year end was £4,250.</p> <p><b>It is recommended</b> that the Council creates a creditor for allotment deposits.</p> <p>Staff costs [Box 4] reported on EDGE were over stated by £111.07 due to inclusion of travel and training costs. A sample of bank payments was selected. In all cases it was possible to obtain sight of the original supporting vouchers. A photocopy of the cheque is retained on file as proof of payment authorisation.</p>	<p>The Allotment Deposit Monies were incorrectly accounted for on the EDGE system. This will be corrected and they will be accounted as Creditors.</p> <p>The overvalue of Staff Costs [Box 4] will be corrected on the EDGE system.</p> <p>Officers will continue to keep accurate records of all payments including photocopies of cheques and copies of BACS approvals.</p>	<p>Allotment monies to be changed to Creditors on EDGE system – July 2015</p> <p>Accurate record keeping of Payments - ongoing</p>
<p><b>Trust funds (including charitable) The Council has met its responsibilities as a trustee.</b> – The Council does not act as a Trustee</p>	<p>No action to be taken</p>	<p>No action to be taken</p>
<p><b>INTERNAL AUDIT Year ending 31 March 2016</b></p>		
<p><b>Action Plan 2016</b></p>		
<p><b>Requirement – Internal Audit Comments</b></p>	<p><b>Action</b></p>	<p><b>To be completed by</b></p>
<p><b>Appropriate books of account have been properly kept throughout the year.</b></p> <p>The Council maintains its accounts using the Edge accounting system which is not commonly used by</p>	<p>The Town Council has used the Edge finance system since 2012. The allotment software system also links to the finance package.</p>	<p>No action required.</p>

<p>Councils of a similar size. Generally the accounts were found to be well maintained.</p> <p>Observation: The system in use is based on MS Access. It is relatively complex to operate and lacks certain reports which are normally considered standard within other accounting packages. One particular report that cannot be produced of the system is a Trial Balance which is normally a standard report on other systems.</p> <p>It is the view of the Internal Auditor that the councils current system is unduly complex which makes it more difficult for Council staff to effectively monitor and control the financial affairs of the Council.</p> <p>Recommendation: The Council should conduct a review of its accounting arrangements to determine whether the existing system is the most appropriate for the Councils day to day operations.</p>	<p>The Town Council's staff have no problems with operating the system and find it easy to use.</p> <p>All the reports required to be produced for the Internal Audit can be produced effectively and easily.</p> <p>A Trial Balance can be produced, the Trial Balance for the Year End 31 March 2016 is attached as evidence.</p>	
<p><b>The council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.</b></p> <p>Observation: The Council reviewed its financial regulations at a meeting held on 14<sup>th</sup> May 2015. These regulations do not refer to the requirements recently issued Public Contracts Regulations. It is understood that the Council is in the process of updating its regulations with reference to the new 2016 NALC model regulations.</p> <p>Recommendation: Council to note</p>	<p>The Policy and Resources Committee is currently reviewing the Financial Regulations and is looking to approve the NALC model FR's 2016 as soon as possible.</p>	<p>To continue the review of Financial Regulations with the intension of approving the NALC Model 2016 Financial Regulations</p>
<p><b>The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</b></p> <p>The Council reviewed risk at a meeting of the Policy &amp; Resources Committee held on 21<sup>st</sup> April 2016.</p>	<p>The Town Council must review its Corporate Risk within the year being Audited.</p> <p>Risk for 2016/2017 to be reviewed and approved by October 2016.</p>	<p>Corporate Risk to be reviewed by October 2016.</p>
<p><b>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</b></p> <p>The council set its budget and precept at a meeting held on 28 January 2015</p>	<p>The Town Council has a sound process for its Precept setting.</p> <p>However, reporting of Budget spend needs to be improved by presenting quarterly reports.</p>	<p>No action for Precept management.</p> <p>Quarterly reporting of Budget to be implemented with Financial Regulations</p>
<p><b>Expected income was fully received, based on correct process, properly recorded and promptly banked; and VAT was appropriately accounted for.</b></p> <p>Observation: It was noted that there has been a delay in submitted VAT returns and reclaiming VAT due. The VAT return for the period ending 31 December 2015 due to be submitted by 7 February 2016 was not submitted until 19 April 2016 – 10 weeks late.</p> <p>Observation: as at the 31 March 2016 the balance on the VAT control account was £10,209 and the value of the two outstanding claims from HMRC total £5,470, this indicates that there is a balance of VAT not claimed of £4,739. It is understood that the Clerk is aware of this and will arrange recovery of the amount due.</p> <p>Recommendations: The Council should note the delay in submitting VAT returns and ensure that they are submitted in a timely manner in future.</p>	<p>VAT returns have been delayed due to other work commitments for the Clerk.</p> <p>Discussions are taking place as to whether to split the role of Responsible Financial Officer from the Clerk's role to alleviate the pressure and ensure timely returns.</p>	<p>To complete VAT under-claim by end of July 2016</p>

<p>Recommendation: The Council should note that there is a significant under-claim of VAT and establish why this VAT has not been claimed.</p>		
<p><b>Petty Cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.</b> The Council does not maintain a Petty Cash – the Council does have an ALTO prepaid debit card which has not been used during the year</p>	<p>Officers have not used the ALTO card during the year 1<sup>st</sup> April 2015 to 31 March 2016.</p>	<p>No action</p>
<p><b>Salaried to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.</b> Observation: The council pays its employees using HMRC Tools Payroll software. Employees are enrolled in the NEST pension scheme. It was noted that the pension contributions made to NEST are not under a 'NET Pay' arrangement, however they have been calculated under 'NET Pay' arrangement in the HMRC payroll software. This will have resulted in an incorrect calculation of income tax. Recommendation: The council should review the PAYE calculation of all staff included within the NEST pension arrangement as it appears they will have underpaid income tax. The council should compute that the value of the tax underpaid and consider what steps should be taken to pay over to HMRC any amount due.</p>	<p>The Town Clerk has moved the payroll calculation over to SAGE Payroll, which automatically takes into consideration NEST pensions and correctly accounts the tax due. This was completed from 1<sup>st</sup> April 2016. Staff have been enrolled with the NEST Pension scheme from February 2015, 2 months pension payments were made with the HMRC system. HMRC have been contacted and due to errors with the HMRC system, overpayments in tax were made, not underpayments. The Clerk is working with HMRC to correct the tax amount.</p>	<p>On-going work with HMRC.</p>
<p><b>Asset and investment registers were complete and accurate and properly maintained.</b> The Council maintains an asset register which has been updated for additions in the year.</p>		<p>No action required.</p>
<p><b>Periodic and year-end bank account reconciliations were properly carried out.</b> The council has conducted regular reconciliations of its bank accounts which have been subject to independent review by P&amp;R Committee.</p>	<p>The Clerk ensures that the bank reconciliations are completed at the end of each month and reported to either P&amp;R Committee or full Council.</p>	<p>To continue with current system.</p>
<p><b>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cash book, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.</b> The Council reports on an income and expenditure basis which is required for a council of this size. Observation: it was noted that the values stated in the 2015 Annual Return differed significantly from those calculated by the Internal Auditor during the previous years audit. The major difference was that they overstated the value of the Council Reserves by the £4,250 being the value of allotment deposits held which should have been recorded as a Creditor. The return also overstated the Box 3 'Other Receipts' value by the same £4,250. There were also differences on Box 4 Staff Costs and Box 7 All Other Payments. Recommendation: Council to restate the 2015 prior year values when submitting the 2016 Annual Return</p>	<p>The Town Council must submit, on its Annual Return, the figures produced by its Accounting System. The Annual Return Figures submitted in 2015 were correct according to the Accounts system. The Internal Auditor should not change the figures. It is noted that the Accounting System needs to be amended to show the Allotment Deposits as a Creditor and not as a Budget Head as it currently shows. The figures produced for the Annual Return for 31.03.2016 match the figures produced by the Accounting System. It is suggested that officers work with the software provider to make the necessary changes to the accounting system to present the allotment deposits correctly and to ensure that the figures are stated correctly for the Year End 31.03.2017.</p>	<p>To work with Edge Software provider to make the necessary changes to state the Allotment Deposits as Creditors, not a separate Budget Head. To restate the Annual Return Figures for 2017.</p>

<b>Trust Funds (including charitable) The Council has met its responsibilities as a trustee.</b>	The Council does not act as Trustee.	No Action required.
<b>Financial Implications:</b> There are no financial implications with regard to the implementation of the Internal Audit Action plan for 2016.		
<b>Legal and Policy Implications</b> The Council is required to undertake an annual internal audit to satisfy its external auditors. The internal audit and action plan are submitted to the external auditors as a demonstration of the Council's response to its duties to act within the law.		
<b>Recommendations:</b> <ol style="list-style-type: none"> <li><b>1. To receive the Internal Auditors Report</b></li> <li><b>2. To approve the Council's Action Plan in response to the Internal Auditors Report for 2016.</b></li> <li><b>3. To recommend to Full Council the Internal Auditors Report and implementation of the Action Plan.</b></li> </ol>		

7 July 2016

Note: The person to contact about this report is Wendy Coulter (Town Clerk), Andover Town Council, First Floor Offices, 66C High Street, Andover, Hants. SP10 1NG.

Tel: 01264 335592

Distribution: To all Councillors

**Andover Town Council Annual Return 2016 – Audit visit on 23<sup>rd</sup> June 2016**

Requirement	Internal Audit Comments	Conclusion
<p><b>A</b> Appropriate books of account have been properly kept throughout the year.</p>	<p>The Council maintains its accounts using the Edge accounting system which is not commonly used by Councils of a similar size. Generally the accounts were found to be well maintained.</p> <p><b>Observation:</b> The system in use at the Council is based on MS Access. It is relatively complex to operate and lacks certain reports which are normally considered standard within other accounting packages. One particular report that cannot be produced of the system is a Trial Balance which is normally a standard report on other systems.</p> <p>It is the view of the internal auditor that the council's current system is unduly complex which makes it more difficult for Council staff to effectively monitor and control the financial affairs of the Council</p> <p><b>Recommendation:</b> The Council should conduct a review of its accounting arrangements to determine whether the existing system is the most appropriate for the Council's day to day operations</p>	<p><b>YES</b></p>
<p><b>B</b> The council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.</p>	<p><b>Observation:</b> The Council reviewed its financial regulations at a meeting held on 14<sup>th</sup> May 2015. These regulations do not refer to the requirements recently issued Public Contracts Regulations. It is understood that the Council is in the process of updating its regulations with reference to the new 2016 NALC model regulations</p> <p><b>Recommendation:</b> Council to note</p>	<p><b>YES</b></p>

	Requirement	Internal Audit Comments	Conclusion
C	The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	The Council reviewed risk at a meeting of the Policy & Resources Committee held on 21 <sup>st</sup> April 2016	YES
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	The Council set its budget and precept at a meeting held on 28 <sup>th</sup> January 2015	YES
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<p><b>Observation:</b> It was noted that there has been a delay in submitted VAT returns and reclaiming VAT due. The VAT return for the period ending 31<sup>st</sup> December 2015 due to be submitted by 7<sup>th</sup> February 2016 was not submitted until 19<sup>th</sup> April 2016 – 10 weeks late.</p> <p><b>Observation:</b> as at the 31<sup>st</sup> March 2016 the balance on the VAT control account was £10,209 and the value of the two outstanding claims from HMRC total £5,470, this indicates that there is a balance of VAT not claimed of £4,739 . It is understood that the Clerk is aware of this and will arrange recovery of the amount due.</p> <p><b>Recommendation:</b> The Council should note the delay in submitting VAT returns and ensure that they are submitted in a timely manner in future</p> <p><b>Recommendation:</b> The Council should note that there is an significant under claim of VAT an establish why this VAT has not been claimed</p>	YES

Requirement	Internal Audit Comments	Conclusion
<p><b>F</b> Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.</p>	<p>The Council does not maintain a Petty Cash - the council does have an ALTO prepaid debit card which has not been used during the year.</p>	<p><b>N/A</b></p>
<p><b>G</b> Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.</p>	<p><b>Observation:</b> The Council pays its employees using HMRC Tools payroll software. Employees are enrolled in the NEST pension scheme. It was noted that the pension contributions made to NEST are not under a 'Net Pay' arrangement, however they have been calculated under 'Net Pay' arrangement in the HMRC payroll software. This will have resulted in an incorrect calculation of income tax.</p> <p><b>Recommendation:</b> The Council should review the PAYE calculation of all staff included within the NEST pension arrangement as it appears they will have underpaid income tax. The Councils should compute that value of the tax underpaid and consider what steps should be taken to pay over to HMRC any amount due.</p>	<p><b>YES</b></p>
<p><b>H</b> Asset and investments registers were complete and accurate and properly maintained.</p>	<p>The Council maintains an asset register which has been updated for additions in the year</p>	<p><b>YES</b></p>

	Requirement	Internal Audit Comments	Conclusion
I	Periodic and year-end bank account reconciliations were properly carried out.	The Council has conducted regular reconciliations of its bank accounts which have been subject to independent review by P&R Committee	YES
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	<p>The Council reports on a income and expenditure basis which is required for a council of this size.</p> <p><b>Observation:</b> It was noted that the values stated in the 2015 Annual Return differed significantly from those calculated by the Internal Auditor during the previous years audit. The major difference was that they overstated the value of the Council Reserves by the £4,250 being the value of allotment deposits held which should have been recorded as a Creditor. The return also overstated the Box 3 'Other Receipts' value by the same £4,250. There were also differences on Box 4 Staff Costs and Box 7 All Other Payments</p> <p><b>Recommendation:</b> Council to restate the 2015 prior year values when submitting the 2016 Annual Return</p>	YES
K	Trust funds (including charitable) The council has met its responsibilities as a trustee.	The Council does not act as Trustee	N/A

# Income and Expenditure Trial Balance

INCOME	1	2	3	4	5	1+2-3-4+5
	Receipts	Debtors	Receipts in advance	Opening Debtors	Opening Receipts in advance	INCOME
Allotment Rents and Charges	£22,512.01	£0.00	£0.00	£0.00	£0.00	£22,512.01
Income	£2,507.24	£0.00	£0.00	£0.00	£0.00	£2,507.24
Interest on Investments	£362.11	£0.00	£0.00	£0.00	£0.00	£362.11
Precept	£132,482.76	£0.00	£0.00	£0.00	£0.00	£132,482.76
Waste Removal	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>INCOME TOTAL</b>	<b>£157,864.12</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£157,864.12</b>
EXPENDITURE	1	2	3	4	5	1+2-3-4+5
	Payments	Creditors	Payments in advance	Opening Creditors	Opening Payments in advance	EXPENDITURE
Administration Costs	£76,743.93	£551.60	£0.00	£86.15	£2,449.65	£79,659.03
Allotment Costs	£38,381.62	£50.00	£0.00	£0.00	£0.00	£38,431.62
Allotment Deposit	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Allotment Deposits	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Corporate Management	£5,665.24	£850.00	£0.00	£400.00	£0.00	£6,115.24
Democratic Representation	£7,523.64	£0.00	£0.00	£275.00	£0.00	£7,248.64
Grants	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Other Expenditure	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Other Services to the public	£120.50	£0.00	£0.00	£0.00	£0.00	£120.50
S. 137 Payments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Town Centre Development	£31,130.07	£0.00	£0.00	£0.00	£0.00	£31,130.07
<b>EXPENDITURE TOTAL</b>	<b>£159,565.00</b>	<b>£1,451.60</b>	<b>£0.00</b>	<b>£761.15</b>	<b>£2,449.65</b>	<b>£162,705.10</b>



### Internal Audit Review for 2017

**Author:**

Wendy Coulter (Town Clerk)

**Produced for:**

Policy and Resources Committee

**Date of Report:**

Thursday 7 July 2016

**Key Issues**

As part of the annual Audit Process the Town Council is required to have its policies, processes and accounts subject to an internal audit review. The Town Council appointed IAC Internal Audit & Compliance in 2015 to undertake this work.

As part of the Internal Audit the Internal Auditor is required to ensure that the Town Council complies with the Governance and Accountability for Smaller Authorities in England – March 2016

**Role of the Town Clerk as Proper Officer and Responsible Financial Officer**

As part of the duties of the Town Clerk, she must ensure that all actions taken, with regard to the Town Council, comply with current law and legislation. In doing so, she must ensure that any checks and audits carried out are done so thoroughly and within the law.

With regard to the Internal Audit, the Town Clerk uses the Governance and Accountability for Smaller Authorities in England – March 2016 (A practitioners Guide) as a check list for all the points that the Internal Auditor should consider and she must ensure are available for inspection.

**Internal Audit for 31 March 2016**

Due to unforeseen circumstances the Internal Audit for the Year Ended 31 March 2016 was not carried out until 23 June 2016. The Town Clerk was able to secure an extension for the submission to the External Auditors of the Annual Return to 11 July 2016, otherwise the Annual Return submission would have been late.

The Internal Audit for Year End 31 March 2016 has raised some concerns which are highlighted below.

**Requirements of the Internal Audit**

The Internal Auditor is required to produce a report to the Council relating to the Annual Return regarding the requirements for a Smaller Authority.

There are 11 major areas where the Internal Auditor should ensure that the Town Council is complying with statutory requirements.

They are as follows:

1. Appropriate accounting records have been kept properly throughout the year
2. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for
3. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these
4. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was properly accounted for
6. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for
7. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.
8. Asset and investments registers were complete and accurate and properly maintained
9. Periodic and year end bank account reconciliations were properly carried out
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.
11. Trust funds (including charitable) – The Council met its responsibilities as a trustee.

#### **Observations and concerns regarding the Internal Audit for YE 31.03.2016**

Although the Internal Auditor is required to ensure that the Town Council is complying with its statutory requirements, if there are areas of concern which need to be investigated, the Town Council can request the Internal Auditor to carry out an audit.

It was observed during the Internal Audit carried out in June 2016, that there were a number of areas that were not thoroughly audited, these were as follows (in comparison with the list of 11 points above):

3. Risk – The Internal Auditor consulted the Town Council's minutes to check when the Corporate Risk assessment was considered. There was no request to see the Risk Assessment and no request to see a follow up report to check the risks had been dealt with. The Internal Auditor also failed to note that a Corporate Risk Assessment was carried out during the Year 01.04.2015 to 31.03.2016 and not only in April 2016 as stated in his report.

4. Precept – The Internal Auditor consulted the Town Council's Minutes to check when the Precept was considered but did not request to see the Budget Process or minutes relating to meetings where the budget was discussed and reserves were considered.

5. Income – The Town Clerk specifically requested the Internal Auditor to check the Allotment Income, to check the processes that the Officers were implementing to receive and bank the income. The Town Clerk had arranged for the Allotments Officer to attend the Internal Audit for that specific reason. The Internal Auditor did not check the income or the processes.

This is of major concern for the Council. Although the Officers take scrupulous care in processing the income, it should be audited and checked for the assurance of the Town Council.

8. Assets – The Internal Auditor did not request to see the list of assets or the workings of the figure for input onto the Annual Return. The Town Clerk was asked if it had been done correctly. It was not audited in the correct manner.

#### **Overall Review of the Internal Audit**

The observation of the Officers for the Audit has raised specific concerns. The Internal Auditor is expected to make thorough inspections of all aspects of the Council's operations.

All the Town Council's processes, policies, risk assessment, insurance and public reporting should be checked.

The Internal Auditor did not request to view the risk assessment, policies, Public Liability Insurance or Fidelity Insurance. These are fundamental every day operations that should be checked and monitored.

The greatest concern is that the processes for the Council's Income were not checked at all. The Council and its Officers need to be certain that the income it receives is properly recorded and banked.

Finally it was noted by Officers that the Internal Auditor seemed to be unduly insistent that the Town Council to change its provider for the accounting software and was insistent upon changing the figures in the accounts. The Internal Auditor's role is simply to ensure that the figures entered onto the Annual Return, match the figures that are recorded on the accounting

system. If there is a problem with the Council's process in which those figures are produced, then the Internal Auditor should make an observation, not seek to change the figures.

**Recommendation**

1. Members are requested to consider the report and the concerns raised.
2. In the Interests of ensuring that the Town Council is carrying out its duties and responsibilities correctly it is suggested that an alternative Internal Auditor is sought for the Year End 31.03.2017.
3. Members are requested to authorise the Town Clerk to write to Internal Auditors to obtain quotes for their services and to report back to the next Policy and Resources Committee.

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7 July 2016

Note: The person to contact about this report is Wendy Coulter (Town Clerk), Andover Town Council, First Floor Offices, 66C High Street, Andover, Hants. SP10 1NG.

Tel: 01264 335592

Distribution: To all Councillors



### Exit Valuation for Andover Town Council from the Local Government Pension Scheme

**Author:**

Wendy Coulter (Town Clerk)

**Produced for:**

Policy and Resources Committee

**Date of Report:**

Wednesday 6 July 2016

**Key Issues**

A Member of the Town Council's Staff, who has left the organisation and since retired was enrolled with the Local Government Pension Scheme.

All the Town Council's staff are now enrolled with the NEST Pension Scheme and the Town Council has no need to remain with the Local Government Pension Scheme.

**Exit from the Local Government Pension Scheme**

When an employer no longer has any active members a cessation valuation is required under the LGPS regulations. The cost of commissioning actuary reports as well as identified outstanding liability will be payable immediately by Andover Town Council.

As the Town Council's previous employee left the organisation and subsequently retired and the Town Council do not intend to enrol any future employees with the LGPS, the Town Clerk was requested to obtain costs from the Hampshire Local Government Scheme on exiting.

The figures for the exit have now been calculated and are outlined below.

**Costs for Exiting the Scheme**

Attached to this report is an employer supplement, detailing the costs.

Final payment - £6,900

Actuary Work - £1,920 + VAT

**Alternative to paying exit costs**

The LGPS have suggested that the Town Council may wish to consider finding a local authority such as Test Valley Borough Council who may be willing to subsume any emerging deficiency following the Town Council's exit of the fund.

**Recommendation**

1. Members are requested to consider the report and costs.
2. To authorise the Town Clerk to confirm the Town Councils exit from the scheme and pay the costs or
3. Contact Test Valley Borough Council to enquire whether they would subsume the emerging deficiency.

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6 July 2016

Note: The person to contact about this report is Wendy Coulter (Town Clerk), Andover Town Council, First Floor Offices, 66C High Street, Andover, Hants. SP10 1NG.

Tel: 01264 335592

Distribution: To all Councillors



### Staff Cover

<b>Author:</b> <i>Wendy Coulter (Town Clerk)</i>	
<b>Produced for:</b> Policy and Resources Committee	<b>Date of Report:</b> Friday 8 July 2016
<p><b>Current Situation</b></p> <p>The Town Council employs one full time and one part time member of staff. In the past Councillors have volunteered to come in to the office and cover when staff members have taken leave. In the past, the Town Council has arranged its meetings to allow some 'down time' during the summer holiday months to allow for staff holidays and administration 'catch up'. For the past 2 years the 'down time' during the summer months has not been possible. This year the Councillors are unable to cover the staff leave. The general administration has not been completed and staff are struggling to achieve day to day tasks. The Council has agreed to 2 new Committees and for various reasons a Committee Officer has not yet been engaged. Therefore the Town Clerk is administering 2 more Committees than last year and has not yet been able to book annual leave.</p>	
<p><b>Staff Cover</b></p> <p>Members have already noted that cover will be required when the Allotments Officer is on leave at the end of July and beginning of August. The Town Clerk has been requested to obtain costs for the cover for this period.</p>	
<p><b>Administration catch-up</b></p> <p>Members have also noted that the staff have been struggling to carry out day to day administration such as filing, answering emails and issuing general letters. It has also been noted that there is a great deal of work to be done to the website to ensure the Council is legally compliant. Members have asked the Town Clerk to obtain costs for administration cover for a period of 1 – 3 months to assist with the day to day administration and updating the website.</p>	
<p><b>Cost for Cover for Staff Leave</b></p> <p>The cost of a Temporary Worker to cover the following dates for the Allotment Administrator's Annual Leave: 26, 28, 29 July</p>	

2, 4, 5, 9 August

**TOTAL: £658.69**

**Costs for Temporary Assistance**

The cost for temporary assistance for the following periods including pay, holiday pay, NI contributions and payroll costs:

1 month (4 weeks, 35 hrs per week) = **£1,884 + VAT**

2 months (8 weeks, 35 hrs per week) = **£3,768 + VAT**

3 months (12 weeks, 35 hrs per week) = **£5,652 + VAT**

**Recommendation**

1. Members are requested to consider the report and costs.
2. To authorise the Town Clerk to engage a temporary worker for the period of staff annual leave
3. To consider whether to engage a temporary worker to assist with the backlog of administration and updating the website

8 July 2016

Note: The person to contact about this report is Wendy Coulter (Town Clerk), Andover Town Council, First Floor Offices, 66C High Street, Andover, Hants. SP10 1NG.

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POLICY & RESOURCES WORK PROGRAMME: 14 JULY 2016

Date of Meeting	ITEM	Requested by	Purpose of Item	Expected Outcome
25 August 2016	Virement of Budgets		To consider any Virements of Budgets prior to 31 March 2017, following closure of Accounts from 2015/2016.	
25 August 2016	Review Council's resources	P&R	To review the Council's resources to ensure services are maintained	
25 August 2016	Review financial plan for 2017/2018		To consider the Financial Plan for 2017/2018 to ensure Budgets cover services required – in preparation for Annual Budget 2017/2018	
25 August 2016	1 <sup>st</sup> review of meeting dates for 2017	Councillors	To begin reviewing dates of meetings for 2017 to allow as many councillors as possible to attend meetings	To make appropriate changes.
6 October 2016	Review any Leases or Loans (if required)			
6 October 2016	Review of Members Services Provision		To consider whether provision has been provided within the budget for Members' Services	
6 October 2016	Timetable of Meetings for 2017	STAT	To consider a timetable of meetings for 2017	To recommend meeting dates to Full Council for approval.
6 October 2016	Annual Budget	STAT	To prepare and recommend to Council the Annual Budget for 2017/2018	
15 December 2016	Review of Business Plan		To ensure the Town Council is up to date with the Business Plan	

Date of Meeting	ITEM	Requested by	Purpose of Item	Expected Outcome
Jan/Feb 2017	Internal Audit Arrangements	STAT	To note Internal Audit arrangements for YE 31 March 2017	
Jan/Feb 2017	Annual Report	STAT	To approve the contents of the Annual Report for 2016/2017.	