



ANDOVER TOWN COUNCIL

Policy & Resources Committee Meeting Agenda

Tuesday 14 June 2022

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

Cllr D Coole, Cllr L Gregori, Cllr R Hughes, Cllr N Long, Cllr R Meyer, Cllr M Mumford and Cllr S Waue.
(copies to all other Members of the Council)

You are hereby summoned to attend a Policy & Resources Committee meeting to be held **at The Lights, Andover on Tuesday 14 June 2022 at 6.30 pm** when it is proposed to transact the following business: -

A handwritten signature in blue ink, appearing to read 'Wendy R Coulter'.

Wendy R Coulter
Town Clerk

8 June 2022



ANDOVER TOWN COUNCIL

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Tuesday 14 June 2022

MEMBERS OF THE PUBLIC ARE WELCOME TO ALL MEETINGS; In line with Andover Town Council's "Recording at Meetings" Policy, Members and the public are requested to note that this meeting will be recorded by the Council, and may also be subject to the recording by members of the public.

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Item 1: Election of Chairman of Committee

To elect a Chairman of the Committee for the Municipal Year 2022/2023.

Item 2: Election of Vice Chairman of Committee

To elect a Vice Chairman of the Committee for the Municipal Year 2022/2023.

Item 3: Apologies for Absence

To receive and accept apologies for absence.

Item 4: Declarations of Interest

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

Item 5: Minutes of the last meeting

To agree the Minutes of the Policy and Resources Committee meeting held on 26 April 2022 - attached at **Appendix A**.

Item 6: 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 may be given in the meeting and recorded in the minutes 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.

Item 7: Accounts Year End 31 March 2022

To receive and recommend to full Council the Accounts for the Year Ended 31 March 2022 – attached with covering report at **Appendix B**.

Item 8: Internal Auditors Report for Year End 31 March 2022

To receive and recommend to full Council the Internal Auditors Report for the Year Ended 31 March 2022 and subsequent Action Plan – Report and Action Plan attached at **Appendix C**.

Item 9: Annual Internal Audit Report 2021/2022

To review the Annual Internal Audit Report 2021/2022 and recommend to full Council for approval – report attached at **Appendix D**.

Item 10: Annual Governance Statement 2021/2022

To review the Annual Governance Statement 2021/2022 and to recommend to Full Council for approval for the Town Mayor to sign as a true statement - attached at **Appendix E**.

Item 11: Accounting Statement 2021/2022

To review the Accounting Statement 2021/2022 and to recommend to Full Council for approval, signed by the Responsible Financial Officer and to be signed by Town Mayor attached at **Appendix F**.

Item 12: Terms of Reference for Policy & Resources Committee and HR Panel

To consider the Terms of Reference for the Policy & Resources Committee and the HR Panel to ensure that they meet the requirements for the Committee and Panel, comply with Town Council Policy and are in line with the Town Council's Standing Orders – revised Terms of Reference attached at **Appendix G**.

Item 13: Standing Orders – Handling Staff Matters

To consider the wording for the 'Handling Staff Matters' section of the Standing Orders to ensure that it complies with Council Policy and Terms of Reference for the Policy & Resources Committee and HR Panel – possible wording versions attached at **Appendix H**.

Item 14: Finance - Payments

To approve the list of payments up to 7 June 2022 – attached at **Appendix I**.

Item 15: Committee Work Programme

To review and update the current Committee Work Programme attached at **Appendix J**.

Item 16: Date of the Next Meeting

Members are requested to note the date of the next meeting: **Tuesday 2 August 2022, to be held at The Lights (meeting venue subject to change)**.

The Chairman will close the meeting.

Appendix A: Minutes of the last meeting

A

Time and date

6.30pm, Tuesday, 26 April 2022

Place

The Lights, Andover

Details of Attendance:

Members of the Committee:

Cllr R Hughes (Chairman) (P) Cllr S Waue (Vice Chairman) (P)

Cllr L Gregori (P) Cllr N Long (P) Cllr M Mumford (P) Cllr J Sangster (A)

Officers Present:

Wendy Coulter (Town Clerk)

Other Councillors: Councillor D Coole

Members of the Public: 1

Members of the Press: 0

PR 043/04/22 APOLOGIES FOR ABSENCE

There were no apologies received at the meeting.

PR 044/04/22 DECLARATIONS OF INTEREST

There were no Declarations of Interest in relation to any items on the agenda.

PR 045/04/22 MINUTES

It was proposed by Councillor N Long and seconded by Councillor M Mumford that the Minutes of the Policy and Resources Committee meeting held on 18 January 2022 be signed by the Chairman as a correct record.

A vote was taken which was unanimous.

RESOLVED: That the Minutes of the Policy and Resources Committee meeting held on 18 January 2022 be signed by the Chairman as a correct record.

PR 046/04/22 PUBLIC PARTICIPATION

There were no comments received from Members of the Public present at the meeting.

PR 047/04/22 RESIGNATION FROM COMMITTEE

Members noted that Councillor R Rowles had resigned as a member of the Policy and Resources Committee.

PR 048/04/22

FINANCIAL REGULATIONS REVIEW

Members considered a Model Financial Regulations 2019 (Reviewed 2020) for recommendation to Full Council in May 2022, for adoption.

Members were reminded that this document was the Association of Local Council's (NALC) up to date version.

The Town Clerk advised the Members of the changes/additions that had been made as follows:

1.8 - The Town Clerk has been appointed as Responsible Finance Officer (RFO) for this council and these regulations will apply accordingly.

1.14 – Approve any grant or a single commitment in excess of £1,000.00.

4.1 – Delegated authority to the Clerk on expenditure for any items below £500.00.

4.4 – Salary budgets to be reviewed annually in October.

5.1 – The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council.

6.15 – Internet banking arrangements will be checked by the RFO as the Service Administrator.

6.18 – Debit card issued for use will be specifically restricted to the Town Clerk for a single transaction maximum value of £250.00.

6.21 – The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses.

It was noted that the current Earmarked Reserves Policy did not match the Model Financial Regulations. A suggestion was made to update the financial regulations with a referral point to the Earmarked Reserves Policy.

It was proposed by Councillor R Hughes and seconded by Councillor M Mumford that the Model Financial Regulations with the amendments completed and highlighted, be recommended to Full Council for approval.

A vote was taken which was unanimous.

RESOLVED: That the Model Financial Regulations with the amendments completed and highlighted, be recommended to Full Council for approval.

Members were requested to review the document with the highlighted amendments and advise the Town Clerk with their comments in writing, prior to the next Full Council meeting.

PR 049/04/22

STANDING ORDERS REVIEW

Members considered and reviewed a revised Model Standing Orders for recommendation to Full Council in May 2022, for adoption.

The Town Clerk talked the Members through the additions that had been included in the Model Standing Orders.

Councillor L Gregori proposed that Section 3, Point Y, that read "A meeting shall not exceed a period of two hours unless by unanimous agreement of all the councillors present and the Town Clerk", be removed from the Model Standing Orders.

There was no seconder for the Motion.

The following suggestions were made:

Section 1, point t, be amended to read "three (3) minutes."

Section 4, point e, be amended to read "Apologies for absence should be received by the Proper Officer at least 2 days prior to the meeting unless there are extenuating circumstances."

Section 4, point f, number 5, to be removed completely.

Section 4, point f, number 6, the wording "other than a standing committee" to be removed.

Section 4, point f, number 9, be amended to read "Committee, Sub-Committee, Working Group or Panel shall determine..."

Section 5, an additional point be added to read "To receive questions from Councillors, provided three clear working days' notice of the question has been given to the Town Clerk."

Section 18, point c, the wording "framework agreement" to be amended to capitals.

Section 20, point a, be amended to include "Information Commissioner."

Section 20, point b, be removed completely.

It was proposed by Councillor R Hughes and seconded by Councillor S Waue that the revised Model Standing Orders with the amendments completed and highlighted, be recommended to Full Council for approval.

A vote was taken which was unanimous.

RESOLVED: That the Model Standing Orders with the amendments completed and highlighted, be recommended to Full Council for approval.

PR 050/04/22

RISK MANAGEMENT POLICY

Members considered a Risk Management Policy for recommendation to Full Council for approval.

The following suggestions were made:

The removal of the GDPR Privacy Statement.

The registered office address be updated to the new premises.

It was proposed by Councillor R Hughes and seconded by Councillor N Long that the Risk Management Policy, with the amendments completed, be recommended to Full Council for approval.

A vote was taken

FOR – 4, AGAINST – 0, ABSTENTIONS - 1

RESOLVED: That the Risk Management Policy, with the amendments completed, be recommended to Full Council for approval.

PR 051/04/22

EQUALITY POLICY

Members considered an updated Equality Policy which would comply with current legislation, for recommendation to Full Council.

The following suggestions were made:

Section 7, the title to be amended to read "Equality and Diversity Commitments."

Section 7, point 8, be amended to read "gender identification."

Section 9, the wording "Equal Opportunities" to be amended to "Equality and Diversity."

All reference to "Andover Town Council" to be consistent in all policies.

It was proposed by Councillor R Hughes and seconded by Councillor M Mumford that the Equality and Diversity Policy, with the amendments completed, be recommended to Full Council for approval.

A vote was taken which was unanimous.

RESOLVED: That the Equality and Diversity Policy, with the amendments completed, be recommended to Full Council for approval.

PR 053/04/22

EARMARKED RESERVES

Members noted the Allotment Committee's Resolution for recommendation to Full Council in June 20022.

It was proposed by Councillor L Gregori and seconded by Councillor R Hughes that the Allotment Committee's Resolution that the £7,000.00 earmarked for "Installation of Toilets on all 7 sites" be removed and added to "Replacement Fencing and Gates on all sites" be recommended to Full Council for approval.

A vote was taken which was unanimous.

RESOLVED: That the Allotment Committee's Resolution that the £7,000.00 earmarked for "Installation of Toilets on all 7 sites" be removed and added to "Replacement Fencing and Gates on all sites" be recommended to Full Council for approval.

PR 054/04/22

COMMITTEE STRUCTURE

Members considered the Committee Structure report for the new Municipal Year starting on 11 May 2022.

Members were advised that it was a recommendation from HALC and the SLCC that the Council should have a sub-committee dealing with HR. It was agreed that the HR Panel could not be changed currently until the officers' quarterly appraisals had been completed. Members discussed the requirement of an additional standing committee which would cover the Events, Grants, Websites and Christmas Lights.

Members addressed the frequency of the meetings. It was decided to increase the number of Allotment Committee meetings to 6 per year.

A suggestion was made to increase the membership number of each committee to 9. This would allow more assurity of quorate meetings.

It was proposed by Councillor R Hughes and seconded by Councillor L Gregori that the Standing Orders be suspended to enable the meeting to be extended beyond the two-hour time limit by fifteen minutes.

A vote was taken which was unanimous.

RESOLVED: That the Standing Orders be suspended to enable the meeting to be extended beyond the two-hour time limit by fifteen minutes.

It was proposed by Councillor L Gregori and seconded by Councillor N Long that:

- The standing committees remain unchanged
- The membership number be increased to 9 for each committee
- The new Community and Events Committee be introduced and take on the duties of the Grant Aid Panel and Events Panel.
- All panels to be disbanded with the exception of the HR Panel, to be reviewed at a later date.
- The Town Clerk to be delegated to update the HR Panel's Terms of Reference to bring it in line legally.

A vote was taken which was unanimous.

RESOLVED: That:

- **The standing committees remain unchanged**
- **The membership number be increased to 9 for each committee**

- **The new Community and Events Committee be introduced and take on the duties of the Grant Aid Panel and Events Panel.**
- **All panels to be disbanded with the exception of the HR Panel, to be reviewed at a later date.**
- **The Town Clerk to be delegated to update the HR Panel's Terms of Reference to bring it in line legally.**

PR 055/04/22 TERMS OF REFERENCE OF COMMITTEES

Members discussed this item under the Committee Structure agenda item.

PR 056/04/22 DATES OF MEETINGS

Members noted the proposed meeting dates for May 2022 – May 2023, for recommendation to Full Council for approval.

It was agreed that due to the amendments that were required to be made to the proposed dates, this item would go straight to Full Council.

PR 057/04/22 INTERNAL AUDIT – ACTION PLAN - UPDATE

Members noted the update on the Action Plan from the Internal Audit Part 1.

An observation was made that there was no mention of the Town Council's funds currently being held in one bank account in the report. However, the Town Clerk clarified the audit list was made by the Internal Auditor. The Town Clerk advised during the Internal Auditor's next visit in May, this point would then be raised.

PR 058/04/22 BACK TO BASICS – PART 2

Members received the Back to Basics report, part 2 and its recommendations on how the Town Council could continue to move forward.

It was proposed by Councillor L Gregori and seconded by Councillor R Hughes that:

- Officers be tasked with reviewing and updating all the Town Council policies.
- Officers be delegated to investigate the engagement and costs of an external contractor to transfer the data from the old server onto Microsoft 365.
- Officers and Members be offered training in the use and administration of Microsoft 365.

A vote was taken which was unanimous.

RESOLVED: That:

- **Officers be tasked with reviewing and updating all the Town Council policies.**
- **Officers be delegated to investigate the engagement and costs of an external contractor to transfer the data from the old server onto Microsoft 365.**
- **Officers and Members be offered training in the use and administration of Microsoft 365.**

PR 059/04/22 COMMITTEE WORK PROGRAMME

Members noted the Committee Work Programme.

There were no additional items requested to be added.

PR 060/04/22 DATE OF NEXT MEETING

Members noted the date of the next meeting would be confirmed after the Annual Council Meeting.

The Chairman closed the meeting at 8.43pm.

End of Year Accounts Report

Produced for: Policy and Resources Committee	Date of Report: Monday 30 May 2022	Author of Report: W Coulter (Town Clerk, DPO, RFO)
Summary of Key Issues <p>The End of Year Accounts must be reported to full Council each year. These form the basis for the completion of Section 2 – Accounting Statements 2021/2022.</p> <p>Attached at Annex 1 are the Accounts for the Year End 31 March 2022. The Accounts show, by Budget Head, the total monies received or spent.</p> <p>During the Budget preparation for 2021/2022 it was agreed that the Budget Heads would be re-allocated to cover known ongoing costs.</p> <p>The Virements were recorded in the minutes, however to show true costs they have not been re-allocated on the budgeting system as this would affect the accounting processes and the figures produced would be incorrect.</p>		
Virements agreed during the Year <p><i>Below are listed the Budget Heads (Numbers) with the Virements shown. This will enable Members to follow the changes and understand the figures.</i></p> <p>4210/6 (Heating & Lighting) £4000 to 4000/3 (Legal & Professional Fees) 4700/7 (Andover Carnival) £700 to 4100/4 (Public Building Hire) 4700/8 (Andover Cycling Festival) £700 to 4100/4 (Public Building Hire) 4700/1 (Andover Festival of Motoring) £700 to 4100/4 (Public Building Hire)</p> <p>4000/3 (Legal & Professional Fees) Budget was £7,000. £4000 vired, therefore revised Budget = £11,000 4100/4 (Public Building Hire) Budget was £1,200. £2,100 vired, therefore revised Budget = £3,300</p> <p><i>These changes have been included in the attached End of Year Budget Figures.</i></p>		
Note on Overspend on Budgets <p>3 Budget Heads appear to be severely overspent. To account for the spend the Town Clerk has to allocate the monies to specific Budget Heads. The Virements agreed during the year have helped to offset the overspend.</p> <p>The Election Costs have been taken from Earmarked Reserves as previously agreed.</p> <p>The Rent – Office costs were agreed to be overspent as the new offices have been taken on prior to the end of the contract on the current offices to allow for the changeover and moving.</p>		

The Insurance costs have been taken twice in one year due to early issue of invoice and late issue of invoice from last year. This should equal out during 2022/2023.

Budget Heads:

4000/3 – *Legal and Professional Fees*

4180/2 – *Election Costs*

4210/3 – *Rent – Office*

4210/12 – *Insurance*

Note on Underspends on Budgets

There are a number of Budgets that have not been spent or have a large underspend.

For instance, Grants and Payroll underspent. A number of Budgets under Events & Projects were not spent. The Allotment Expenditure was underspent.

Therefore, at the Year End 2022 the net balance for the entire Council Budget is £79,084.80.

Note on Income

It would appear that the Town Council has received £7,124.22 Grant income. However, it should be noted that a number of grants were returned to the Council unused during 2021/2022. They have been re-allocated to the Grants Budget.

A further £14,050.94 CIL Monies were received during 2021/2022.

The Allotments Rental income increased to £25,331.37 due to the efficient re-allocation of vacant plots by the Allotment Officers.

Legal and Policy Implications

The Town Council must be aware of its spending and the End of Year Accounts must be approved in order to complete the Year End, Annual Return process. (LGA 1972 + Governance & Accountability March 2021 (also with reference to Governance & Accountability March 2022 which has not yet come into force for AGAR YE 2022)

Recommendations

To recommend to full Council for approval the Year End Accounts with explanation of Virements of Budget.

It is further recommended that the net balance for the Council Budget, Year End 2022 of £79,084.80 be transferred to Operational Reserves.

Note: The person to contact about this report is Wendy Coulter (Town Clerk), Andover Town Council, 68B, High Street, Andover, Hampshire. SP10 1NG.

Tel: 01264 335592

Email: townclerk@andover-tc.co.uk Website: www.andover-tc.gov.uk

Distribution: To all Councillors

FINANCIAL BUDGET YEAR END 31.03.2022

INCOME

		Budget 2021/2022	Actual Net @ 31.03.2022	Balance 2021/2022
Assets & Communities				
	3025 <u>Town Development</u>			
3025/1	Income from Events	£0.00	£0.00	£0.00
3025/2	Grants	£0.00	£7,124.22	£7,124.22
3025/3	Sponsorship	£0.00	£0.00	£0.00
3025/4	Proms in the park	£0.00	£0.00	£0.00
3025/5	A-Fest	£0.00	£0.00	£0.00
3025/6	Shilling Fair	£0.00	£0.00	£0.00
	3025 TOTAL	£0.00	£7,124.22	£7,124.22
TOTAL EVENTS & PROJECTS		£0.00	£7,124.22	£7,124.22

		Budget 2021/2022	Actual Net @ 31.03.2022	Balance 2021/2022
Policy & Resources				
	99 Heating & Lighting	£0.00	£0.00	£0.00
	3000 Precept	£0.00	£349,584.80	£349,584.80
	3001 TVBC Tax Band Grant	£0.00	£0.00	£0.00
	3002 Election Expenses Refund	£0.00	£0.00	£0.00
	3010 Bank Interest	£0.00	£5.25	£5.25
	3011 Insurance Premium Refund	£0.00	£79.15	£79.15
	3020 Grants Received	£0.00	£0.00	£0.00
	3021 Cil Monies	£0.00	£14,050.94	£14,050.94
	3115 VAT Write Off	£0.00	£0.00	£0.00
	3116 IT Equipment	£0.00	£0.00	£0.00
	3339 Mayors Events	£0.00	£0.00	£0.00
	3998 Funds Held for Youth Council	£0.00	£0.00	£0.00
	3999 Funds Held for N P	£0.00	£0.00	£0.00
	4000 Defibrillator	£0.00	£0.00	£0.00
	4210 Waste Removal	£0.00	£0.00	£0.00
	4211 Photocopying	£0.00	£0.00	£0.00
	4212 Payroll	£0.00	£0.00	£0.00
TOTAL Policy & Resources		£0.00	£363,720.14	£363,720.14

		Budget 2021/2022	Actual Net @ 31.03.2022	Balance 2021/2022
Allotments				
	3050 <u>Allotment Rents</u>			
3050/1	Admirals Way	£800.00	£1,340.25	£540.25
3050/2	Barlows Lane	£5,000.00	£4,970.64	-£29.36
3050/3	Churchill Way	£2,200.00	£2,221.85	£21.85
3050/4	Mylen Road	£1,200.00	£1,302.68	£102.68
3050/5	Old Winton Road	£3,700.00	£3,971.59	£271.59
3050/6	The Drove	£5,000.00	£6,387.52	£1,387.52
3050/7	Vigo Road	£5,000.00	£4,893.78	-£106.22
3050/8	Ox Drove	n/a	£243.06	£243.06

3050/9	Picket Twenty	n/a	n/a	n/a
3050/10	Saxon Heights	n/a	n/a	n/a
3050 TOTAL		£22,900.00	£25,331.37	£2,431.37
3051 Deposits				
3052	Deposit Credit Interest	£0.00	£0.00	£0.00
3053	Deposit Direct Payment	£0.00	£50.00	£50.00
	Received Deposits	£0.00	£50.00	£50.00
TOTAL ALLOTMENTS		£22,900.00	£25,381.37	£2,481.37
TOTAL INCOME		£22,900.00	£396,225.73	£373,275.73

EXPENDITURE		Budget 2021/2022	Actual Net @ 31.03.2022	Balance 2021/2022
Assets & Communities				
4700 Events & Projects				
4700/2	Christmas Lights	£22,500.00	£22,828.36	-£328.36
4700/3	A-Fest	£700.00	£700.00	£0.00
4700/4	Shilling Fair	£700.00	£0.00	£700.00
4700/5	Youth Clubs	£10,000.00	£0.00	£10,000.00
4700/6	Miscellaneous Events	£0.00	£0.00	£0.00
4700/7	Armed Forces Day (was Events)	£700.00	£0.00	£700.00
4700/8	Andover Cycling Festival	£700.00	Virement	£0.00
4700/9	Andover Challenges	£0.00	£0.00	£0.00
4700/10	WW1 Event (215)	£0.00	£0.00	£0.00
4700/11	Festival of Motoring	£700.00	Virement	£0.00
4700/12	Defibrillator Provision	£0.00	£0.00	£0.00
4700/13	Community Engagement	£600.00	£0.00	£600.00
4700/14	Andover Carnival	£700.00	Virement	£0.00
4700/15	Andover Gardening Competition	£400.00	£0.00	£400.00
4700/16	Pancake Day	£0.00	£0.00	£0.00
4700/17	Tourism	£0.00	£0.00	£0.00
4700/18	Water Butt Scheme	£0.00	£0.00	£0.00
4700/19	Andover Proms	£400.00	£0.00	£400.00
4700/20	Food Fair	£0.00	£0.00	£0.00
4700/21	Gardening Fair/AIB	£0.00	£0.00	£0.00
4700/22	Queens Jubilee 2022	£0.00	n/a	n/a
4700 TOTAL		£38,100.00	£23,528.36	£12,471.64
4190 Grants		Budget 2021/2022	Actual Net @ 31.03.2022	Balance 2021/2022
4190/1	Grants	£10,000.00	£5,245.00	£4,755.00
4190/1/1	Emergency Funding	£3,000.00	£0.00	£3,000.00
4190/3	Grants Section 137	£0.00	£0.00	£0.00
4190 TOTAL		£5,000.00	£5,245.00	£7,755.00
4000/6 Website & Community Development				
4000/6/1	Website	£3,000.00	£983.97	£2,016.03
4000/6/2	Website Hosting	£550.00	£449.45	£100.56

4000/6/3	Newsletter	£0.00	£0.00	£0.00
4000	TOTAL	£3,550.00	£1,433.42	£2,116.58
		Budget	Actual Net @	Balance
		2021/2022	31.03.2022	2021/2022
4100/1	<u>Town Mayor</u>			
4100/1/1	Town Mayor Badge & Regalia	£50.00	£0.00	£0.00
4100/1/2	Remembrance Day Wreath	£0.00	£37.00	£13.00
4100/1/3	Town Mayor Charities	£0.00	£0.00	£0.00
4100/1	Total	£50.00	£37.00	£13.00
		Budget	Actual Net @	Balance
		2021/2022	31.03.2022	2021/2022
	<u>Venue Hire/Facilities</u>			
4100/6	Refreshments	£0.00	£0.00	£0.00
4100/7	Room Hire Fund	£0.00	£0.00	£0.00
		£0.00	£0.00	£0.00
4204	New Building Fund	£0.00	£0.00	£0.00
4205	Bus Shelters	£0.00	£0.00	£0.00
		£0.00	£0.00	£0.00
		Budget	Actual Net @	Balance
		2021/2022	31.03.2022	2021/2022
	<u>Assets</u>			
4210/3	Rent - Office	£12,000.00	£16,528.14	-£4,528.14
4210/4	Rates - Office	£8,000.00	£4,940.10	£3,059.90
4210/5	Water Rates - Office	£300.00	£0.00	£300.00
4210/6	Heating & Lighting - Office	£2,000.00	£1,784.88	£215.12
4210/7	Telephone & Broadband	£2,500.00	£1,703.28	£796.72
4210/8	Photocopying	£4,000.00	£3,912.10	£87.90
4210/9	Stationery	£1,200.00	£402.41	£797.59
4210/10	Postage	£2,000.00	£1,758.33	£241.67
4210/15	Office & Equipment Maintenance	£3,500.00	£3,431.38	£68.62
4210/16	New Equipment & Furniture	£1,000.00	£884.24	£115.76
4210/17	Waste Removal	£700.00	£189.95	£510.05
		£37,200.00	£35,534.81	£1,665.19
TOTAL Assets & Communities		£82,900.00	£65,778.59	£24,021.41
		Budget	Actual Net @	Balance
		2021/2022	31.03.2022	2021/2022
Policy & Resources				
4000	<u>Corporate Management</u>			
400	IT Equipment	£0.00	£0.00	£0.00
4000/1	Accounts Support	£1,530.00	£2,307.26	-£777.26
4000/2	Bank Charges	£600.00	£935.50	-£335.50
4000/3	Legal & Professional Fees	£11,000.00	£36,730.51	-£25,730.51
4000/4	Legal Costs	£0.00	£0.00	£0.00
4000/5	Audit Fees	£2,400.00	£1,752.40	£647.60
4000/6	IT Support & Equipment	£2,500.00	£3,182.89	-£682.89
		£18,030.00	£44,908.56	-£26,878.56

		Budget 2021/2022	Actual Net @ 31.03.2022	Balance 2021/2022
4100	<u>Democratic Representation</u>			
4100/1	Members Training & Courses	£1,500.00	£855.12	£644.88
4100/2	Members Travel	£100.00	£0.00	£100.00
4100/3	Members Expenses	£0.00	£0.00	£0.00
4100/4	Public Building Hire	£3,300.00	£3,249.32	£50.68
4100	TOTAL	£4,900.00	£4,104.44	£795.56
4180	<u>Other Services to the Public</u>			
4180/1	Election Costs	£10,000.00	£14,328.11	-£4,328.11
4180	TOTAL	£10,000.00	£14,328.11	-£4,328.11
4200	<u>Administration Rechargeable Payroll</u>			
4200/1	Payroll	£215,000.00	£145,989.37	£69,010.63
4200/3	Staff Training	£2,500.00	£677.00	£1,823.00
4200/4	Staff Travel	£500.00	£0.00	£500.00
4200	TOTAL	£218,000.00	£146,666.37	£71,333.63
4210	<u>Administration Rechargeable</u>			
4210/2	Office Sundries	£250.00	£107.00	£143.00
4210/11	Subscriptions/Memberships	£3,100.00	£3,231.00	-£131.00
4210/12	Insurance	£4,000.00	£6,375.29	-£2,375.29
4210/14	Advertising	£0.00	£0.00	£0.00
4210/18	Publications	£200.00	£123.80	£76.20
4210	TOTAL	£7,550.00	£9,837.09	-£2,287.09
TOTAL POLICY & RESOURCES		£297,180.00	£219,844.57	£38,635.43

		Budget 2021/2022	Actual Net @ 31.03.2022	Balance 2021/2022
Allotments				
4500	<u>Allotment Service</u>			
4500/1	Allotment Maintenance			
4500/1/1	Admirals Way			
4500/1/1/1	Services	£1,100.00	£963.50	£136.50
4500/1/1/2	Grounds Maintenance	£1,600.00	£419.20	£1,180.80
4500/1/1/3	Water Charges	£400.00	£236.61	£163.39
4500/1/1/4	Repairs & Renewals	£150.00	£255.00	-£105.00
4500/1/1/5	Equipment	£150.00	£58.12	£91.88
4500/1/1/6	Sundries	£50.00	£12.85	£37.15
4500/1/1/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/1/8	Pest Control	£700.00	£685.68	£14.32
4500/1/1	TOTAL	£4,150.00	£2,630.96	£1,519.04
4500/1/2	Barlows Lane			
4500/1/2/1	Services	£1,100.00	£963.50	£136.50

4500/1/2/2	Grounds Maintenance	£2,500.00	£1,138.90	£1,361.10
4500/1/2/3	Water Charges	£1,500.00	£596.82	£903.18
4500/1/2/4	Repairs & Renewals	£150.00	£698.75	-£548.75
4500/1/2/5	Equipment	£150.00	£58.12	£91.88
4500/1/2/6	Sundries	£50.00	£12.85	£37.15
4500/1/2/7	Returned Deposits	£0.00	£50.00	-£50.00
4500/1/2/8	Pest Control	£700.00	£685.72	£14.28
4500/1/2	TOTAL	£6,150.00	£4,204.66	£1,945.34
4500/1/3	Churchill Way			
4500/1/3/1	Services	£1,100.00	£963.50	£136.50
4500/1/3/2	Grounds Maintenance	£2,500.00	£813.90	£1,686.10
4500/1/3/3	Water Charges	£500.00	£192.06	£307.94
4500/1/3/4	Repairs & Renewals	£150.00	£146.67	£3.33
4500/1/3/5	Equipment	£150.00	£58.12	£91.88
4500/1/3/6	Sundries	£50.00	£12.85	£37.15
4500/1/3/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/3/8	Pest Control	£700.00	£685.68	£14.32
03/01/4500	TOTAL	£5,150.00	£2,872.78	£2,277.22
04/01/4500	Mylen Road			
4500/1/4/1	Services	£1,100.00	£1,040.50	£59.50
4500/1/4/2	Grounds Maintenance	£2,600.00	£1,748.90	£851.10
4500/1/4/3	Water Charges	£600.00	£264.11	£335.89
4500/1/4/4	Repairs & Renewals	£150.00	£180.00	-£30.00
4500/1/4/5	Equipment	£150.00	£58.12	£91.88
4500/1/4/6	Sundries	£50.00	£12.85	£37.15
4500/1/4/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/4/8	Pest Control	£700.00	£685.68	£14.32
4500/1/4	TOTAL	£5,350.00	£3,990.16	£1,359.84
4500/1/5	Old Winton Road			
4500/1/5/1	Services	£1,100.00	£963.50	£136.50
4500/1/5/2	Grounds Maintenance	£2,500.00	£1,143.90	£1,356.10
4500/1/5/3	Water Charges	£800.00	£286.86	£513.14
4500/1/5/4	Repairs & Renewals	£150.00	£85.00	£65.00
4500/1/5/5	Equipment	£150.00	£58.12	£91.88
4500/1/5/6	Sundries	£50.00	£12.90	£37.10
4500/1/5/7	Returned Deposits	£0.00	£50.00	-£50.00
4500/1/5/8	Pest Control	£700.00	£685.68	£14.32
4500/1/5	TOTAL	£5,450.00	£3,285.96	£2,164.04
4500/1/6	The Drove			
4500/1/6/1	Services	£1,100.00	£963.50	£136.50
4500/1/6/2	Grounds Maintenance	£2,500.00	£1,762.86	£737.14
4500/1/6/3	Water Charges	£1,500.00	£3,505.64	-£2,005.64
4500/1/6/4	Repairs & Renewals	£150.00	£170.00	-£20.00
4500/1/6/5	Equipment	£150.00	£58.13	£91.87
4500/1/6/6	Sundries	£50.00	£12.85	£37.15
4500/1/6/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/6/8	Pest Control	£700.00	£685.78	£14.22
4500/1/6	TOTAL	£6,150.00	£7,158.76	-£1,008.76
	Budget	Actual Net @	Balance	
	2021/2022	31.03.2022	2021/2022	

4500/1/7	Vigo Road			
4500/1/7/1	Services	£1,100.00	£886.50	£213.50
4500/1/7/2	Grounds Maintenance	£2,500.00	£968.90	£1,531.10
4500/1/7/3	Water Charges	£1,000.00	£4,238.95	-£3,238.95
4500/1/7/4	Repairs & Renewals	£150.00	£523.38	-£373.38
4500/1/7/5	Equipment	£150.00	£58.13	£91.87
4500/1/7/6	Sundries	£50.00	£12.85	£37.15
4500/1/7/7	Returned Deposits	£0.00	£0.00	£0.00
4500/1/7/8	Pest Control	£700.00	£685.78	£14.22
4500/1/7	TOTAL	£5,650.00	£7,374.49	-£1,724.49
4500/1/8	Ox Drove			
4500/1/8/1	Services	£500.00	£0.00	£500.00
4500/1/8/2	Grounds Maintenance	£0.00	£0.00	£0.00
4500/1/8/3	Water Charges	£0.00	£0.00	£0.00
4500/1/8/4	Repairs & Renewals	£0.00	£0.00	£0.00
4500/1/8/5	Equipment	£0.00	£0.00	£0.00
4500/1/8/6	Sundries	£0.00	£0.00	£0.00
4500/1/8/7	Pest Control	£0.00	£0.00	£0.00
		£500.00	£0.00	£500.00
4500/1/9	Picket Twenty			
4500/1/9/1	Services	£500.00	£0.00	£500.00
4500/1/9/2	Grounds Maintenance	£0.00	£0.00	£0.00
4500/1/9/3	Water Charges	£0.00	£0.00	£0.00
4500/1/9/4	Repairs & Renewals	£0.00	£0.00	£0.00
4500/1/9/5	Equipment	£0.00	£0.00	£0.00
4500/1/9/6	Sundries	£0.00	£0.00	£0.00
4500/1/9/7	Pest Control	£0.00	£0.00	£0.00
		£500.00	£0.00	£500.00
4500/1/10	Saxon Heights			
4500/1/10/1	Services	£0.00	£0.00	£0.00
4500/1/10/2	Grounds Maintenance	£0.00	£0.00	£0.00
4500/1/10/3	Water Charges	£0.00	£0.00	£0.00
4500/1/10/4	Repairs & Renewals	£0.00	£0.00	£0.00
4500/1/10/5	Equipment	£0.00	£0.00	£0.00
4500/1/10/6	Sundries	£0.00	£0.00	£0.00
4500/1/10/7	Pest Control	£0.00	£0.00	£0.00
		£0.00	£0.00	£0.00
4500/1	TOTAL ALLOTMENTS	£39,050.00	£31,517.77	£7,532.23
		Budget	Actual Net @	Balance
		2021/2022	31.03.2022	2021/2022
Planning/Highways				
4300	Planning/Highways	£0.00	£0.00	£0.00
4300/1	Provision of Speed Signs	£0.00	£0.00	£0.00
4300/2	Design Statement/NP	£0.00	£0.00	£0.00
4300/4	Street Trees	£0.00	£0.00	£0.00
4300/5	Traffic Calming	£0.00	£0.00	£0.00
4300/6	SID's Admin & Management	£0.00	£0.00	£0.00
4300	Total	£0.00	£0.00	£0.00

	Budget	Actual Net @	Balance
	2021/2022	31.03.2022	2021/2022
Total Income	£22,900.00	£396,225.73	£396,225.73
Total Expenditure	£374,330.00	£317,140.93	£70,189.07
TOTAL NET BALANCE		£79,084.80	

Financial Summary - Cashbook

Summary of receipts and payments between 01/04/21 and 31/03/22 inclusive. This may include transactions with ledger dates outside this period.

Balances at the start of the year

Ordinary Accounts

Co-Operative Bank/ Unity Trust Bank	£367,242.89
Deposits Unity Trust	£85,222.78
Petty Cash Account	£0.00
Petty Cash Card Unity	£40.22
Total	<u>£452,505.89</u>

RECEIPTS	Net	Vat	Gross
Events & Projects	£7,124.22	£0.00	£7,124.22
Policy & Resources	£392,589.38	£0.00	£392,589.38
Allotments	£25,381.37	£0.00	£25,381.37
Total Receipts	<u>£425,094.97</u>	<u>£0.00</u>	<u>£425,094.97</u>
PAYMENTS	Net	Vat	Gross
Events & Projects	£27,518.36	£4,554.28	£32,072.64
Policy & Resources	£262,023.84	£11,276.19	£273,300.03
Allotments	£33,791.39	£3,361.60	£37,152.99
Total Payments	<u>£323,333.59</u>	<u>£19,192.07</u>	<u>£342,525.66</u>

Closing Balances

Ordinary Accounts

Co-Operative Bank/ Unity Trust Bank	£449,806.95
Deposits Unity Trust	£85,228.03
Petty Cash Account	£0.00
Petty Cash Card Unity	£40.22
Total	<u>£535,075.20</u>

Uncleared and Unpresented effects

Statement Closing Balances

Ordinary Accounts

Co-Operative Bank/ Unity Trust Bank	£449,806.95
Deposits Unity Trust	£85,228.03
Petty Cash Account	£0.00
Petty Cash Card Unity	£40.22
Total	<u>£535,075.20</u>

Reserve Balances

Earmarked - Notice Boards	£0.00
Earmarked - Elections	£98,012.32
Earmarked - Section 106	£15,883.35
Earmarked - Afest	£2,000.00
Earmarked - Allotments	£98,255.04

Earmarked -Youth Council	£1,800.00
Earmarked - Xmas Lights	£15,758.00
Earmarked - Civic Regalia	£0.00
Earmarked - Bus Shelter	£10,000.00
Property Purchases	£157,998.00
Grants Project	£13,000.00
Staffing Projects	£4,580.00
Defibrillator	£1,072.01
Vigo Park	£0.00
Public Conveniences	£0.00
Contribution to Tourism	£0.00
Reserves total	£418,358.72

Signed _____

Chair


Clerk / Responsible Financial Officer

Our Ref: MARK/AND009

Mrs W Coulter
Andover Town Council
68B High Street
Andover
Hampshire, SP10 1NG

24th May 2022

Dear Wendy

Re: Andover Town Council
Internal Audit Year Ended 31st March 2022

Executive Summary

Following completion of our interim internal audit on the 24th November 2021 and final audit on the 25rd May we enclose our report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified, followed by recommended minimum testing requirements. Each section is then concluded with an opinion as to whether the assertion has been met or not.

Interim Audit Summary

It is clear the council has been through a period of change and the pandemic has adversely impacted not only the working environment but the method & processes of working. The council operates out of rented premises above a high street shop accessed via side entrance door. Hard copy records are usually kept on site although currently they are split between the office and the clerks home address. The council meet in a separate chamber along the high street. First impressions are of a site that is not particularly access friendly for the community and direct contrast to this the council's website is easy to navigate and accessible. It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

I would like to thank Wendy for her assistance and whilst my report contains recommendations to change these are not indicative of any failings, but rather are pointers to improving upon an already well ordered system. It is therefore our opinion that the systems and internal procedures at Andover Town Council are fit for purpose

Final Audit Summary

We have reviewed the AGAR and underlying documentation and we are of the opinion the AGAR is ready for approval by council and submission to the external auditor.

I was pleased to note that many of the internal audit recommendations have now been addressed. I have highlighted if any are on-going.

The accounts and underlying documentation were thorough and complete and I can confirm that the governance statement can be signed off in all areas positively as there were no breaches of regulations in any of our sample testing.

Regulation

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 or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. 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.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.

The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence & Competence

Your audit was conducted by Mark Mulberry of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor is a qualified practicing accountant with over 20 years’ experience as a registered statutory auditor.

Engagement Letter

An engagement letter was issued In September 2021 covering the 2021/22 internal audit assignment. Copies of this document are available on request.

Planning & Inherent Risk Assessment

The scope and plan of works including fee structure was issued to the council on the 1st September 2021 under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

- There have been no instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package

- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices

It is my opinion that the inherent risk of error or misstatement is low and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS ACCOUNT (INTERIM & FINAL AUDIT)

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Final Audit

I have reviewed the expenditure list and I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

Section Conclusion

I am of the opinion that the control assertion has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM AUDIT)

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Final Audit

The council has £528,946 of total reserves of which earmarked reserves are £418,359, and £110,587 are general reserves. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £150. The councils' general reserves are appropriate for a council of this size.

I have noted that the earmarked reserves have not moved year on year, I remind council it does not have the power to accumulate reserves. The council should consider future project delivery to utilise these funds for the benefit of the community.

Section Conclusion

I am of the opinion that the control assertion has been met.

E. INCOME (INTERIM & FINAL AUDIT)

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Final Audit

The precept income was tested to third party evidence supplied to the auditor and has been correctly disclosed in box two of the AGAR.

All other income has been correctly shown in box 3 of the AGAR, the year-on-year movement of £5k is below the threshold to report on the list of significant variances.

I have reviewed the income list which is broadly similar to the prior year after accounting for one of income items. I also reviewed the nominal for evidence of netting off. The individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

Section Conclusion

I am of the opinion that the control assertion has been met.

F. PETTY CASH (INTERIM AUDIT)

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

The council does have a petty cash card this balance remains aged and immaterial.

Section Conclusion

I am of the opinion that the control assertion has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Final Audit

The amounts shown on the AGAR agree to the underlying cashbook and payroll reports. I can confirm that only payroll costs are shown in box 4 of the AGAR.

Monthly and year-end PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review.

The March PAYE was paid before the year end and is therefore not shown on the box 7 & 8 reconciliation.

Section Conclusion

I am of the opinion that the control assertion has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Final Audit

The fixed asset register lists the assets, their cost or proxy cost together with insurance values. Assets are correctly stated at historic cost. There has been no change year on year.

The council has no loans or investments

Section Conclusion

I am of the opinion that the control assertion has been met.

I. BANK & CASH (INTERIM & FINAL AUDIT)

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Final Audit

At the year-end date the council had a reconciled bank position. I have reviewed the reconciliation there were no outstanding lodgements & payments. The petty cash card is an old balance of £40.22, if this is no longer being used, I would recommend it is written off from the accounts and the card closed.

I also reviewed the after-date bank statements for evidence of March transactions to verify the cut off. There were no errors in the sample reviewed.

The March reconciliation has been signed. I am under no doubt the bank is being properly reconciled. Please note these should be taken to council and signed in accordance with financial regulation 2.2

The council has two bank accounts together with a petty cash card with total holdings of £535,075. None of the accounts are long term investment accounts and as such do not need to be disclosed in box 9 of the AGAR. It was confirmed that the deposit accounts support the earmarked reserves.

The council does not have reserve balances greater than twice the precept and as such these do not need reporting to the external auditor.

Section Conclusion

I am of the opinion that the control assertion has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

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.

The council, at its meeting to sign off the year-end accounts, must discuss the Annual Governance Statement and record this activity in the minutes of the meeting. Based on the internal audit finding, I recommend using the table below as the basis for that discussion. THIS MUST BE A SEPARATE AGENDA ITEM TO THE SIGNING OF THE ANNUAL ACCOUNTS.

Section 1 – Annual Governance Statement

	Annual Governance Statement	<i>'Yes' means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – income & expenditure accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny. The council has at least two internal audits per annum. The council has up to date financial regulations
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk is qualified and experienced and advises the council in respect of its legal powers. There is no evidence in the accounts to show spending outside of power. The council has up to date financial regulations
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2020/21 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the	<i>arranged for a competent person, independent of the financial controls</i>	YES – the council has appointed an independent

	accounting records and control systems.	<i>and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	and competent internal auditor has completed two audits during the year.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – where matters are raised, action taken by council is recorded in the minutes.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A.

Section 2 – Accounting Statements

Agar Box Number		2020/21	2021/22	Auditor Notes
1	Balances brought forward	432,516	449,861	Agrees to cfwd
2	Precept or Rates and Levies	344,204	349,585	Agrees to third party evidence provided to auditor
3	Total other receipts	41,429	46,640	Agrees to underlying records
4	Staff costs	171,202	170,929 – 24,263 = 146,666	Agrees to underlying records – reallocate non payroll costs to box 6
5	Loan interest/capital repayments	0	0	Agreed no loans
6	All other Payments	197,086	146,211 + 24,263 = 170,474	Agrees to underlying records - – reallocate non payroll costs to box 6
7	Balances carried forward	449,861	528,946	Cast correctly

8	Total value of cash and short term investments	452,506	535,075	Agrees to reconciliation
9	Total fixed assets plus long term investments and assets	5,176	5,176	Agrees to register
10	Total borrowings	0	0	Agreed no loans

11	For Local Councils Only)	YES	NO	N/A	Yes the council has fulfilled its obligations
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	Disclosure note re Trust funds (including charitable)			✓	
--	--	--	--	---	--

The year-end accounts have been correctly prepared on the income & expenditure basis with a box 7 & 8 reconciliation properly completed. The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the prior year.

The variance analysis is not required because there are no variances greater than 15% and £500.

Section Conclusion

I am of the opinion that the control assertion has been met.

K. LIMITED ASSURANCE REVIEW (INTERIM AUDIT)

Internal audit requirement

If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")

The council did not itself exempt in 2020/21 or 2021/22.

L: TRANSPARENCY (INTERIM & FINAL AUDIT)

Internal audit requirement

The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.

The council is required to follow the transparency code for larger authorities as it has turnover in excess of £200k. A review of the web site shows the council is following this. I have sign pointed the clerk to a website that shows transparency as best practice.

Section Conclusion

I am of the opinion that the control assertion has been met.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

Internal audit requirement

The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that the statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Part 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.

Inspection - Key date	2020/21 Actual	2021/22 Proposed
Date Inspection Notice Issued and how published	18th June – before accounts were signed	23 rd June
Inspection period begins	21st June	27 th June
Inspection period ends	30th July	5 th August
Correct length	yes	yes
Common period included?	yes	yes
Summary of rights document on website?	Attached to inspection announcement	Attached to inspection announcement

Section Conclusion

I am of the opinion that the control assertion has been met.

N. PUBLICATION REQUIREMENTS (INTERIM AUDIT)

Internal audit requirement

The authority has complied with the publication requirements for 2020/21 AGAR.

A review of the website and the findings above shows that the local authority has complied with the regulations in respect of publication.

Section Conclusion

I am of the opinion that the control assertion has been met.

O. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

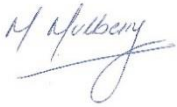
Trust funds (including charitable) – The council met its responsibilities as a trustee.

The council has no trusts.

Should you have any queries please do not hesitate to contact me.

Kind regards

Yours sincerely



Mark Mulberry

Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Books of account	The council may want to consider a secure method by which passwords are stored in case of emergency, in addition to training up a backup finance operative.	Completed
VAT	I would recommend chasing up the VAT refund with HMRC. I would recommend the VAT detail prints are printed with the summary reports at the quarter end and filed with the VAT returns.	Now received and detail reports now printed
Books of account	I believe the council would benefit from a month end tick list process to ensure all relevant reports at the time are printed to PDF and agreed	On-going
Transparency	I remind council it is a mandatory requirement to follow the code and I recommend that over the course of the remainder of this council year the website is updated to reflect this.	Completed
GDPR	I recommend the councillors be encouraged to use their Town Council Email in future.	On-going
Financial regulations	I would recommend the council consider updating its financial regulations to the new NALC model, this will also address the typos in the current published document. Local variation to financial regulations - I recommend this will need addressing as a council cannot have regulations that state one thing, but local practice does another.	Completed – taken to council in May 2022.
Financial Risk Assessment	I would recommend a simple table is drawn up to detail the nature and scope of risk, current controls and any action that needs to be taken. I have appended a model that could be adopted to this report	Completed – taken to council in April 2022
Insurance	At the interim date we could not locate the schedule of insurance. Only the certificate. I will test this again at the year end audit.	Completed
Budget 3 – year forecast	I would recommend that council add its 3 year forecast to its current budget spreadsheet, for now this can be a simple % increase, which can then be worked on and	Completed – taken to council in January 2022.

	reviewed on a rolling basis over the course of the council year.	
Earmarked reserves	I recommend the council review the earmarked reserves and a simple summary be produced showing opening position, movement and closing position of each reserve. (see appendix 2)	On-going
Payroll – employment allowance claimed in error	I reviewed this with the clerk and we agreed that the clerk should complete a full review of amounts due to and received by HMRC to ascertain the full picture. I therefore recommend the payrolls for all applicable years must be checked and corrected and any tax re paid to HMRC.	Adjusted and repaid
Bank & Cash	The council may want to consider the introduction of an investment strategy as I could not locate one on the website.	On-going
Inspection dates	Whilst the publication dates are correctly spaced, the AGAR was approved after the publication date which is in contradiction of the publication requirements. The Signed AGAR must be signed before being published, therefore the dates for public inspection must be after this date.	Completed and rectified for 2021/22

Annual Internal Audit Report 2021/22

ANDOVER TOWN COUNCIL

www.andover-tc.gov.uk WEBSITE ADDRESS

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the 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 reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. 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.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

24/11/2021 24/05/2022 DD/MM/YYYY

Name of person who carried out the internal audit

MARK MULBERRY BA (Hons) FICCA CIA

Signature of person who carried out the internal audit

[Signature]

Date

24/05/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

ANDOVER TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

ANDOVER TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	432,516	449,861	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	344,204	349,585	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	41,429	46,640	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	171,202	146,666	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	197,086	170,474	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	449,861	528,946	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	452,506	535,075	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	5176	5176	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date 24/05/2022

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

ANDOVER TOWN COUNCIL POLICY & RESOURCES COMMITTEE TERMS OF REFERENCE

This committee will comprise of up to 9 Members of the Council.

The quorum of the committee will be 1/3 its Membership + 1.

The committee shall appoint an Elected Member as its Chairman

The committee shall appoint an Elected Member as its Vice Chairman

Terms of Reference

To address, formulate policy for consideration by Council; to be responsible for the Council's financial budget and other assets as delegated by Council and as per Financial Regulations; to secure the good governance of the Council's affairs, including the management of staffing and appointments, committee arrangements and day to day business.

To develop, monitor and or review the following and make recommendations to full Council as per Standing Orders:

Policy & Procedures

1. To identify key policy issues facing the Council and to formulate, for the Council's consideration, its strategies and timetables for dealing with them
2. To make recommendations to Council on changes to policy and procedures and to review Standing Orders and Financial Regulations
3. To ensure the Council is adequately resourced to achieve its aims and objectives, powers and duties of the Council and Standing Committees if relevant
4. In consultation with the Responsible Officer, to agree the principles of the Management of Committee finance
5. To review the Council's Risk Management Policy & Strategy and recommend to Council accordingly
6. To maintain and review the Council's strategic objectives and performance

Finance

7. To be responsible for the following Budget Heads and approve expenditure accordingly:

4000 – Corporate Management (up to and inclusive of Budget 4000/5)

4100 – Democratic Representation

4180 – Other Services to the Public

4200 – Administration Rechargeable (Staffing)

4210 – Administration Rechargeable

8. To review the Council's Financial Plan and Strategy
9. To prepare annual budgets reflecting the Council's agreed strategy and priorities for approval by Council and recommendation of the Precept to Council
10. To secure effective control of expenditure authorising items of expenditure on behalf of the Council and scrutiny of expenditure against budgets throughout the year
11. To make recommendations to Council on the use of financial reserves
12. To make recommendations to Council on charges and fees of Council services
13. Treasury Management
14. Leasing, loans and finance
15. To recommend to council the appointment of an Independent Internal Auditor for the accounts and procedures of the Council
16. To consider the audited accounts and report back to Council
17. To oversee the Council's banking and investment arrangements and keep investment policy under review

Asset Management

18. To ensure that the Council is fully covered by Insurance to carry out all its functions as a Local Authority
19. To investigate the possible management/ownership of assets in Andover

Business Plan

20. To organise and oversee the Business Plan process throughout the year.
21. To encourage the citizens of Andover to play a major role in shaping the future Business Plan
22. To review progress of current elements of the Business Plan and suggest modifications to Full Council

Human Resources

23. To review and maintain Staffing Levels at appropriate levels to deliver services
24. To approve the Grading of Staff and level of remuneration using as a guide the National Joint Committee Regulations (NJC Green Book) and the Terms and Conditions in line with the Society of Local Council Clerks (SLCC)

25. To undertake recruitment procedures, equal opportunity statements and guidelines on employment practice
26. To determine the final stage of appeals with regard to grievance and disciplinary procedures for all employees
27. The Chairman of the P&R Committee in agreement with the Chairman of the HR Panel/Sub-Committee to approve additional hours and payment of additional hours to the Town Clerk and to approve Time Off in Lieu of the Town Clerk.

Member Services

28. To oversee and approve a programme for Members Training
29. To oversee provision for Members Services

Urgent Matters

To provide any two elected members, normally the Chairman and the Vice Chairman of the Policy & Resources Committee to be consulted by the Town Clerk to deal with urgent matters in relation to the Terms of Reference of the Policy & Resources Committee which may have a legal or financial implication for the Council and time restraints prevent the normal arrangement of a Council or Committee meeting.

ANDOVER TOWN COUNCIL
HUMAN RESOURCES SUB-COMMITTEE (RECOMMENDED NEW SUB-COMMITTEE)
TERMS OF REFERENCE

This committee will comprise of 5 Members of the Council.

The quorum of the committee will be 1/3 its Membership + 1.

All Members must have or be willing to receive training in Human Resources and Employment Law.

The sub-committee shall appoint an Elected Member as its Chairman

The sub-committee shall appoint an Elected Member as its Vice Chairman

Its Officer will be the Town Clerk as Head of Paid Staff.

Regularity of Meetings: To meet as required by arrangement with the Town Clerk

Terms of Reference

Compliance with Legislation

1. To ensure that the Council, through its Officers, complies with current employment legislation
2. To ensure that the Council fulfils its corporate statutory responsibilities with regards to the employment of all staff
3. To review all Human Resources Policies and make recommendations to the Policy & Resources Committee and full Council

Staffing Levels, Recruitment and Retention

4. To make recommendations to the Policy and Resources Committee on staffing levels for the Council
5. To make recommendations to the Policy and Resources Committee on levels of salaries and wages, pay increases, bonuses and other staffing benefits
6. To form a recruitment and selection panel for all staffing posts
7. To appoint one member to sit with the Town Clerk during all staffing appointments

Training and Development

8. To review staff training and development needs as identified by the Town Clerk and the Council

Performance Management

9. To appoint a small panel of no more than three members as an appraisal panel for the Town Clerk
10. To negotiate and agree performance targets with the Town Clerk

Employee Relations

11. To mediate when required between officers and members the balance of an achievable work load
12. To appoint a panel of three members to consider any grievances by staff in line with the Council's Human Resources Policies
13. To appoint a panel to hear appeals on personnel issues.
14. The Chairman of the HR Panel/Sub-Committee in agreement with the Chairman of the P&R Committee to approve additional hours and payment of additional hours to the Town Clerk and to approve Time Off in Lieu of the Town Clerk.

Appendix H: Standing Orders – Section 19

Handling Staff Matters

H

SO's Handling Staff Matters – Section 19

Produced for: Policy and Resources Committee	Date of Report: Tuesday 7 June 2022	Author of Report: W Coulter (Town Clerk, DPO, RFO)
Summary of Key Issues At the Council meeting held on 11 May 2022 it was noted that the Staff Matters section of the Standing Orders was not in-line with the Town Council's existing Policies and Procedures. It was agreed to refer the section back to the Policy and Resources Committee to formulate wording which would be in-line with the current policies and procedures.		
Proposed Versions of wording Below are 3 versions of wording that could be used in the Standing Orders to cover the 'Handling Staff Matters' section: <u>Version 1 (Taken from the Standing Orders Version agreed in June 2021)</u> 19. HANDLING STAFF MATTERS "Staff matters are the responsibility of the Proper Officer guided by procedures contained within the Andover Town Council Staff Handbook. The Proper Officer will inform the HR Panel if issues requiring their oversight or approval and Full Council where appropriate". <u>Version 2 (Taken from the Proposed Standing Orders reviewed in May 2022)</u> 19. HANDLING STAFF MATTERS <ul style="list-style-type: none">a. A matter personal to a member of staff that is being considered by a meeting of [Council] OR Policy and Resources committee is subject to standing order 11.b. Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chairman of Policy and Resources committee or, if he is not available, the vice-chairman (if there is one) of Policy and Resources committee of absence occasioned by illness or other reason and that person shall report such absence to Policy and Resources committee at its next meeting.c. The chairman of Policy and Resources committee and the vice-chairman OR two members of the HR Panel shall upon a resolution conduct a review of the performance and annual appraisal of the work of Town Clerk. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by Policy and Resources committee.d. Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff (or other members of staff) shall contact the chairman of Policy and Resources committee or in his absence, the vice-chairman of Policy and Resources committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of Policy and Resources committee.		

- e. Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by [the member of staff's job title] relates to the chairman or vice-chairman of Policy and Resources committee, this shall be communicated to another member of Policy and Resources committee, which shall be reported back and progressed by resolution of Policy and Resources committee.
- f. **Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.**
- g. In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

Version 3 (Taking into account the Town Council's policies and Terms of Reference for relevant committees)

- a. The day to day staff matters are the responsibility of the Proper Officer guided by procedures contained within the Andover Town Council's Human Resources Policies. The Proper Officer will inform the HR Panel or the Policy & Resources Committee if issues arise requiring their oversight or approval and Full Council where appropriate.
- b. A matter personal to a member of staff that is being considered by a meeting of Council OR Policy and Resources committee is subject to standing order 11.
- c. A panel of 3 Members from the HR Panel shall upon a resolution conduct a review of the performance and annual appraisal of the work of Town Clerk. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by Policy and Resources committee.
- d. Any grievance matters, shall be dealt with following the Town Council's grievance procedure.
- e. **Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.**

Legal and Policy Implications

Town and Parish Councils have a statutory power to make discretionary Standing Orders if they chose under Local Government Act 1972, for the regulation of Council proceedings and business.

Recommendations

To recommend to full Council wording for Section 19 of Standing Orders for the Handling of Staff Matters.

Note: The person to contact about this report is Wendy Coulter (Town Clerk), Andover Town Council, 68B, High Street, Andover, Hampshire. SP10 1NG.

Tel: 01264 335592

Email: townclerk@andovertc.co.uk

Website: www.andover-tc.gov.uk

Distribution: To all Councillors

Andover Town Council

Expenditure transactions - approval list

Start of year 01/04/22

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
1832	BACS:	£500.00	4700/22	05/06/22	Celebration Cube - Catering for 500 children for Jubilee Celebrations 2022	£500.00
1833	BACS:	£50.00	4700/22	07/06/22	The Art Room - Artist fees and materials for Naughty Corgi Trail for Jubilee Celebrations	£50.00
1834	BACS:	£1,354.07	4700/22	27/05/22	Blachere Illuminations - Repairs to ER11 Plaque for Jubilee Celebrations 2022	£4,591.99
1835	BACS:	£3,237.92	4700/22	27/05/22	Blachere Illuminations - Installation and removal of ER11 plaque for Jubilee Celebrations 2022	£4,591.99
1836	BACS:	£1,129.27	4500/1/6/3	20/05/22	Business Stream - Water Supply - The Drove Allotments 08.02.2022 - 19.05.2022	£1,129.27
1837	BACS:	£35.94	4000/6/2	01/06/22	Custom Studio Ltd - Website hosting June 2022	£35.94
1839	BACS:	£75.00	4700/22	07/06/22	Sameone Ghana - Music entertainment for Jubilee Celebrations 2022	£75.00
1840	DDIncuhive June2022	£900.00	4210/3	30/05/22	The Incuhive Group - Office Rental 108 Incuhive June 2022	£900.00
1841	BACS:	£2,901.00	4210/3	06/06/22	J&A Motor - Office Rental 68B High Street June 2022 - September 2022	£2,901.00
1842	BACS:	£100.00	4700/22	01/06/22	Tiger-Lily Jonathan - Singing Services for Jubilee Celebrations 2022	£100.00
1843	BACS:	£400.00		30/05/22	M B Pest Services - Pest Control Services for Allotment Sites x 7	£400.00
1		£57.14	4500/1/1/8		Pest Control May 2022 AW	
2		£57.14	4500/1/2/8		Pest Control May 2022 BL	
3		£57.14	4500/1/3/8		Pest Control May 2022 CW	
4		£57.14	4500/1/4/8		Pest Control May 2022 MR	
5		£57.14	4500/1/5/8		Pest Control May 2022 OWR	
6		£57.14	4500/1/6/8		Pest Control May 2022 TD	
7		£57.16	4500/1/7/8		Pest Control May 2022 VR	
1844	BACS:	£200.00	4700/22	27/05/22	Paul Sartin - Loft Singers performance for Jubilee Celebrations 2022	£200.00
1845	BACS:	£80.66	4500/1/2/4	01/06/22	Plummer's - Supply & fit new tap - Barlows Lane Allotments	£80.66
1846	BACS:	£75.00	4700/22	06/06/22	Marie Ponting - Music Performance at Jubilee Celebrations 2022	£75.00
1847	BACS:	£12.72	4210/17	20/05/22	Restore Datashred - charge for confidential waste bin at 68B High Street June 2022	£12.72
1848	BACS:	£100.00	4700/22	05/06/22	Oridgeonality - Sound equipment hire & services for Jubilee Celebrations 2022	£100.00
1849	BACS:	£600.00	4000/3	31/05/22	Surrey Hills Solicitors - Retainer May 2022 + drafting Licence to Occupy	£600.00
1850	BACS:	£200.00	4700/22	31/05/22	The Travelling Cupcake - Supply of 100 cupcakes for Jubilee Celebrations 2022	£200.00

Signature

Date


7/6/2022

Signature

Andover Town Council

Expenditure transactions - approval list

Start of year 01/04/22

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
1851	BACS:	£10.00	4700/22	30/05/22	Mrs V Warburton - Sweets for prizes for the Jubilee Celebrations 2022	£10.00
		£199.20			Confidential	
Total		£12,160.78				

Signature

Date


7/6/2022

Signature

Appendix J: Work Programme

J

Date of Meeting	ITEM	Requested by	Purpose of Item	Expected Outcome
August 2022	Review Council's resources	P&R	To review the Council's resources to ensure services are maintained	
August 2022	Investment Strategy	P&R	To consider an Investment Strategy in line with the Financial Regulations	
August 2022				
October 2022	Review financial plan for 2023/2024		To consider the Financial Plan for 2023/2024 to ensure Budgets cover services required – in preparation for Annual Budget 2023/2024	
October 2022	Review any Leases or Loans (if required)			
October 2022	Review of Members Services Provision		To consider whether provision has been provided within the budget for Members' Services	
November 2022	Timetable of Meetings for 2023		To consider a timetable of meetings for 2023	Recommend to full Council
November 2022	Annual Budget 2023/2024	STAT	To prepare and recommend to Council the Annual Budget for 2023/2024	
December 2022	Annual Budget 2023/2024 (2)	STAT	To recommend to Council the Annual Budget for 2023/2024	
December 2022	Review of Business Plan		To ensure the Town Council is up to date with the Business Plan	
Jan/Feb 2023	Internal Audit Arrangements	STAT	To note Internal Audit arrangements for YE 31 March 2023	
Jan/Feb 2023	Annual Report	STAT	To approve the contents of the Annual Report for 2022/2023	