



# ANDOVER TOWN COUNCIL

Policy & Resources Committee Meeting Agenda

Wednesday 17 February 2021

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

Cllr R Meyer (Chairman), Cllr D Coole (Vice Chairman)

Cllr J Coole, Cllr C Ecclestone, Cllr L Gregori, Cllr R Hughes and Cllr D Treadwell.

(copies to all other Members of the Council)

You are hereby summoned to attend a Policy & Resources Committee meeting to be held **Virtually via Zoom on Wednesday 17 February 2021 at 6.00 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

11 February 2021

Please find below the details for the Policy and Resources Committee meeting on 17 February 2021 at 6pm:

<https://zoom.us/j/93168293210?pwd=SIIXYTdMK1JaejFFNXUxUWNFS1FSUT09>

Meeting ID: 931 6829 3210

Passcode: 206077



# ANDOVER TOWN COUNCIL

Policy & Resources Committee Meeting Agenda  
Wednesday 17 February 2021

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: Apologies for Absence

To receive and accept apologies for absence.

## Item 2: Declarations of Interest

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

## Item 3: Minutes of the last meeting

To agree the minutes of the Policy and Resources Committee meeting held on Tuesday 19 January 2021 - attached at **Appendix A**.

## Item 4: Actions List

To receive the Actions List from previous meetings:

Minute No	Date	Action	Lead Councillor/Officer	Completed
BS 100/19	14.10.2020	To recommend to full Council for approval at 21 October 2020 meeting or one thereafter, the following: a. To create an Earmarked Reserves heading wording for the Public Realm Cemeteries b. To transfer the 2019/2020 budget underspend to the following Earmarked Reserves headings and any balance to be transferred to the General Reserves: Vigo Park - £27,000 Public Toilets - £8,500 Public Realm - £5,000 Cemeteries - £3,000 St Marys Ward Neighbourhood Plan - £5,000 Other Wards Neighbourhood Plans - £5,000	Town Clerk	In progress
BS 101/19	14.10.2020	That authority be delegated to the relevant Officers/Committees as outlined below: To produce a report each year which will include (RFO): Timetable for the Budget Process	Town Clerk/ Committees /Full Council	Report sent to previous P&R Cttee, ongoing process.

		<p>The inflationary predictions to be used Salary Review Results, to include; Previous years pay rise, additional responsibilities pay increase, Pay Structure (National Joint Council Grading) Maintenance of new and existing Earmarked Reserves (Statutory Earmarked Reserves Highlighted) Expected expenditure for current activities i.e. Christmas Lights, Allotments, Grants. Committee Budgets for next year (Committees) New Items for consideration (Committees) Budget Recommendations from Policy &amp; Resources Committee (Full Council)</p>		
BS 104/19	14.10.2020	5 Year Budget Plan to include inflationary increases and any identified costs	P&R Cttee	Ongoing
BS 105/19	14.10.2020	<p>The Town Clerk instructed to email all Committee Members on 15 October 2020, if they want to form a working group to review the Standing Orders. To instruct the Town Clerk to email the Committee Members by 27 October 2020, a quarterly prioritised list of policies to be reviewed each quarter, with the end of the first quarter being 31 March 2021. The list to also include the lead Committee and lead officer.</p> <p>The statutory policies to be prioritised, then quarterly reviews to be carried out by relevant Committees, submitted back to P&amp;R Committee</p>	Town Clerk	Postponed
BS 108/19	02.09.2020	Update on purchase of sign for office	Town Clerk	Ongoing
BS 091/19	02.09.2020	That a full report including Risk Assessments, Town Council Sign, COVID19 Equipment and Fire Escape would be produced for the Members to consider.	Town Clerk/ Deputy Clerk	Ongoing
BS 115/19	01.12.2020	<p><b>ACTION LIST</b> Members noted the Action Plan. Councillor D Coole requested the following amendments be made: BS 105/19 – Standing Orders review should be listed as ongoing. The Policy and Procedure review should be postponed. BS 108/19 – The locum Town Clerk was asked to investigate the delay and a suggestion was made to delegate this item to the Members.</p>	Town Clerk/ Deputy Clerk	Ongoing – to be included in future Rpt.

		<p>BS 091/19 – The Risk Assessments needed to be separated out. The Ceiling blind needed to be added back onto the list.</p> <p>BS 103/19 – needed to be added back onto the list.</p> <p>BS 106/19 – An action needed to be added to the list which showed the item of Allotment Portaloos had been transferred back to the Allotment Committee Action list.</p> <p>BS 107/19 – Members training course dates needed to be added back onto the list.</p> <p>Members' visits to other successful Town Councils required a follow-up.</p> <p>BS 111/19 – Confidential Minutes actions.</p>		
BS 118/19	01.12.2020	<p><b>STANDING ORDERS</b></p> <p>RESOLVED: That Councillors D Coole, R Hughes and R Meyer would be appointed as members of the Standing Order Review Team.</p> <p>RESOLVED: That the Terms of Reference for the Standing Order Review Team read as "To review existing Standing Orders and consider and make recommendations for revised Standing Orders, along the lines of the model Standing Orders."</p>	Review Team	Ongoing
BS 119/19	01.12.2020	<p><b>REVIEW OF MEMBERS SERVICES PROVISION</b></p> <p>RESOLVED: That this Council pays a basic allowance to Members, which members can opt out of voluntarily, a sum of £100 per calendar month, subject to adoption by Council.</p>	P&R Cttee	Ongoing
PR 133/19	19.01.2021	<p><b>Finance and Banking Arrangements</b></p> <p>RESOLVED: That the removal of the Town Mayor and Deputy Town Mayor as Bank Signatories be recommended to Full Council.</p> <p>RESOLVED: That the appointment of new Members as Bank Signatories be recommended to Full Council.</p> <p>RESOLVED: That the Newbury Building Society be recommended to Full Council for approval to hold Andover Town Council monies.</p>	P&R Cttee	To be recommended to next Full Council Meeting
PR 134/19	19.01.2021	<p><b>Earmarked Reserves</b></p> <p>RESOLVED: That the establishment of an Earmarked Reserve for Legal Costs and an Earmarked Reserve for New Allotment Sites, with a virement of £50,000.00 from the Allotment Fencing Budget to the New Allotment Sites Earmarked Reserves, be recommended to Full Council for approval.</p>	P&R Cttee	To be recommended to next Full Council Meeting

## **Item 5: 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 6: Finance and Banking Arrangements**

To consider an report on the progress of setting up additional bank accounts and the progression of previous Council approved Bank Signatories – report attached at **Appendix B**

## **Item 7: Timetable of Meetings 2021/2022**

To receive and make recommendations to Full Council on the draft 2021/2022 timetable of meetings – Draft timetable attached at **Appendix C**.

## **Item 8: Members Training**

To receive a Members Training programme – available training programme attached at **Appendix D**.

## **Item 9: Internal Audit Arrangements**

To note the Internal Audit Arrangements for the remainder of 2020/2021 and to consider ongoing Internal Audit provision – report attached at **Appendix E**.

To consider and recommend to Full Council the Internal Auditors report and an Action Plan – Attached at **Appendix F**.

## **Item 10: Review of Business Plan**

To note that no progress has been made on a Town Council Business Plan.

## Item 11: Annual Report

To note that the Annual Report is under preparation.

## Item 12: Corporate Risk Assessment

To consider and recommend to Full Council the Corporate Risk Assessment – Risk Assessment Overview and Report attached at **Appendix G**.

## Item 13: Investment Strategy

To consider a Draft Investment Strategy for recommendation to full Council – attached at **Appendix H**.

## Item 14: Town Council Policies

To note no progress has been made on the review of the Town Council policies.

## Item 15: Work Programme

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

## Item 16: Date of the Next Meeting

Members are requested to note the date of the next meeting: **Wednesday 28 April 2021 via Zoom, starting at 6.00pm.**

The Chairman will close the meeting.

## Minutes of Policy & Resources Committee

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### Time and date

6.00pm, Tuesday, 19 January 2021

### Place

Virtual On-Line Meeting via Zoom

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### Details of Attendance:

Cllr R Meyer (Chairman) (P) Cllr D Coole (Vice Chairman) (P)

Cllr J Coole (P) Cllr C Ecclestone (P) Cllr L Gregori (P) Cllr R Hughes (P)

Cllr J Sangster (A) Cllr D Treadwell (A)

### Officers Present:

Wendy Coulter (town Clerk)

Tracy Predeth (Locum Clerk)

Tor Warburton (Deputy Clerk)

### Other Councillors:

Cllr B Long

### Borough/County Councillors:

Cllr J Cockaday

Cllr N Matthews

**Members of the Public:** Unknown

**Members of the Press:** Unknown

### PR 128/19 APOLOGIES FOR ABSENCE

Apologies were received and accepted from Councillor R Rowles (ex-officio).

### PR 129/19 DECLARATIONS OF INTEREST

Councillors D Coole and J Coole declared an interest in item 10 of the Agenda.

### PR 130/19 MINUTES



It was proposed by Councillor D Coole and seconded by Councillor R Meyer that the Minutes of the Policy and Resources Committee meeting held on 1 December 2020 be signed by the Chairman as a correct record.

A recorded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
J Coole	X		
C Ecclestone	X		
L Gregori	X		
R Hughes	X		
<b>TOTAL</b>	<b>6</b>	<b>0</b>	<b>0</b>

**RESOLVED: That the Minutes of the Policy and Resources Committee meeting held on 1 December 2020 be signed by the Chairman as a correct record.**

#### **PR 131/19 ACTIONS LIST**

Members noted the Action Plan.

#### **PR 132/19 PUBLIC PARTICIPATION**

There were no Members of the Public whom spoke at the meeting.

#### **PR 133/19 FINANCE AND BANKING ARRANGEMENTS**

Members received and considered the report on the progress of setting up additional bank accounts and the progression of previous Council approved Bank Signatories.

Some Members stated their reasons for the recommendation of the removal of the Town Mayor and Deputy Town Mayor as Bank Signatories. Other Members stated their concerns that the removal would result in the Town Council being unable to meet its payment obligations, whilst being in the process of adding additional authorised signatories.

It was proposed by Councillor D Coole and seconded by Councillor C Ecclestone that the removal of the Town Mayor and Deputy Town Mayor as Bank Signatories be recommended to Full Council.

A recorded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
J Coole	X		
C Ecclestone	X		
L Gregori		X	
R Hughes		X	
<b>TOTAL</b>	<b>4</b>	<b>2</b>	<b>0</b>

**RESOLVED: That the removal of the Town Mayor and Deputy Town Mayor as Bank Signatories be recommended to Full Council.**

A member questioned how long the process of adding new authorised Bank Signatories would take from obtaining the correct information, proof of identities (which in itself would take time due to not being able to meet in person because of Covid) and signatures on the documentation, to actually being legally able to sign off payments.

The Proper Officer advised that worst case scenario it could take up to 6 months and best case scenario, it could take up to 3 months, from the beginning to finalisation. Another Member

pointed out that a resolution was passed in the Full Council meeting of 20 January 2020 that Officers would be added as authorised Bank Signatories to act as contingency in an emergency. He asked why this had not happened. The proper Officer advised that Officers felt it was not appropriate at the time, however, this would now be actioned.

The Chairman asked Members of the Policy and Resources Committee to confirm if they wished to be added as authorised Bank Signatories. Members noted that Councillors D Coole, J Coole, C Ecclestone and R Meyer confirmed they wanted to be added as authorised Bank Signatories. It was agreed that the remaining Members of the Town Council would be asked at the next Full Council meeting.

It was proposed by Councillor L Gregori and seconded by Councillor D Coole that the appointment of new Members as Bank Signatories be recommended to Full Council.

A recorded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
J Coole	X		
C Ecclestone	X		
L Gregori	X		
R Hughes	X		
<b>TOTAL</b>	<b>6</b>	<b>0</b>	<b>0</b>

**RESOLVED: That the appointment of new Members as Bank Signatories be recommended to Full Council.**

It was proposed by Councillor D Coole and seconded by Councillor L Gregori that the Newbury Building Society be recommended to Full Council for approval to hold Andover Town Council monies.

A recoded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
J Coole	X		
C Ecclestone	X		
L Gregori	X		
R Hughes	X		
<b>TOTAL</b>	<b>6</b>	<b>0</b>	<b>0</b>

**RESOLVED: That the Newbury Building Society be recommended to Full Council for approval to hold Andover Town Council monies.**

## **PR 134/19 EARMARKED RESERVES**

Members received the report on existing Earmarked Reserves and considered the addition of new Earmarked Reserves.

A discussion was held on the costs of Elections in 2023 and the By-Elections in 2021. The Proper Officer clarified that the figure of £38,012.32 shown as the Costs of By-Elections was the current balance held against that Budget Head. It was further clarified that the By-Elections were still intended to proceed in May 2021, although no confirmed costings were known yet.

It was proposed by Councillor D Coole and seconded by Councillor R Meyer that the

establishment of an Earmarked Reserve for Legal Costs and an Earmarked Reserve for New Allotment Sites, with a virement of £50,000.00 from the Allotment Fencing Budget to the New Allotment Sites Earmarked Reserves, be recommended to Full Council for approval.

A recorded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
J Coole	X		
C Ecclestone	X		
L Gregori		X	
R Hughes		X	
<b>TOTAL</b>	<b>4</b>	<b>2</b>	<b>0</b>

**RESOLVED: That the establishment of an Earmarked Reserve for Legal Costs and an Earmarked Reserve for New Allotment Sites, with a virement of £50,000.00 from the Allotment Fencing Budget to the New Allotment Sites Earmarked Reserves, be recommended to Full Council for approval.**

**PR 135/19 VIREMENT OF FORECASTED 2020/2021 BUDGET UNDERSPEND**

Deferred until the Year End 31 March 2021 had been completed.

**PR 136/19 POLICY AND RESOURCES COMMITTEE BUDGET 2021/2022**

Proposed by Cllr D Coole and seconded by Cllr R Meyer that it be recommended to full Council that £25,000 be included in the Policy and Resources Budget for Legal Costs.

A recorded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
J Coole	X		
C Ecclestone	X		
L Gregori		X	
R Hughes		X	
<b>TOTAL</b>	<b>4</b>	<b>2</b>	<b>0</b>

**RESOLVED: That it be recommended to full Council that £25,000 be included in the Policy and Resources Budget for Legal Costs.**

Cllr J Coole left the meeting.

Proposed by Cllr D Coole and seconded by Cllr R Meyer that it be recommended to full Council that £19,200 be included in the Policy and Resources Budget for Members Allowances.

A recorded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
C Ecclestone	X		
L Gregori		X	

R Hughes		X	
<b>TOTAL</b>	<b>3</b>	<b>2</b>	<b>0</b>

**RESOLVED: That it be recommended to full Council that £19,200 be included in the Policy and Resources Budget for Members Allowances.**

Proposed by Cllr R Meyer and seconded by Cllr D Coole that the Policy and Resources Budget for 2021/2022 with the added items, be recommended to Full Council for inclusion in the Budget for 2021/2022.

A recorded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
C Ecclestone	X		
L Gregori			X
R Hughes			X
<b>TOTAL</b>	<b>3</b>	<b>0</b>	<b>2</b>

**RESOLVED: That the Policy and Resources Budget for 2021/2022 with the added items, be recommended to Full Council for inclusion in the Budget for 2021/2022.**

## PR 137/19 DRAFT BUDGET

It was proposed by Cllr D Coole and seconded by Cllr R Meyer to extend the meeting for half an hour.

A recorded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
C Ecclestone	X		
L Gregori	X		
R Hughes	X		
<b>TOTAL</b>	<b>5</b>	<b>0</b>	<b>0</b>

**Resolved: That the meeting be extended by half an hour.**

It was proposed by Cllr D Coole and seconded by Cllr Ecclestone that the following be amended in the Budget and that the Draft Budget, with amendments, be recommended to full Council for approval and adoption:

4700/16 – Pancake Day - £500 – reduce to £0  
4700/17 – Tourism - £6,000 – reduce to £0  
4700/18 - Water Butt Scheme - £500 reduce to £0  
4700/20 – Food Fair - £500 – reduce to £0  
4700/21 – Gardening Fair - £500 – reduce to £0  
Street Furniture - £5,000 – reduce to £0  
4205 – Bus Shelters - £2,500 - reduce to £0  
Legal Costs – include at £25,000  
Members Expenses – include at £19,200  
Revised Budget - £466,208.00

A recorded vote was as follows:

COUNCILLOR	FOR	AGAINST	ABSTENTION
R Meyer	X		
D Coole	X		
C Ecclestone	X		
L Gregori			X
R Hughes			X
<b>TOTAL</b>	<b>3</b>	<b>0</b>	<b>2</b>

**Resolved: That the following be amended in the Budget and that the Draft Budget, with amendments, be recommended to full Council for approval and adoption:**

**4700/16 – Pancake Day - £500 – reduce to £0**

**4700/17 – Tourism - £6,000 – reduce to £0**

**4700/18 – Water Butt Scheme - £500 reduce to £0**

**4700/20 – Food Fair - £500 – reduce to £0**

**4700/21 – Gardening Fair - £500 – reduce to £0**

**Street Furniture - £5,000 – reduce to £0**

**4205 – Bus Shelters - £2,500 - reduce to £0**

**Legal Costs – include at £25,000**

**Members Expenses – include at £19,200**

**Revised Budget - £466,208.00**

**PR 138/19 TIMETABLE OF MEETINGS FOR 2021/2022**

This item was deferred to the next Policy and Resources Committee meeting.

**PR 139/19 MEMBERS TRAINING**

It was agreed that a Member Training Schedule would be brought to the next Policy and Resources Committee meeting.

**PR 140/19 WORK PROGRAMME**

It was agreed that the following items would be included on the work programme:

Business Plan Review

Policy Review

Members Training.

**PR 141/19 DATE OF THE NEXT MEETING**

Members noted that the date of the next meeting was **Wednesday 17 February 2021, virtually via Zoom starting at 6.00pm.**

The Chairman closed the meeting at 8.23pm.

Chairman

Date

# Appendix B: Banking Arrangements

# B

<b>Produced for:</b> Policy & Resources	<b>Date of Report:</b> Monday 8 February 2021	<b>Author:</b> W Coulter – Town Clerk & RFO
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## Key Issues

To note the progress on sourcing additional bank accounts and to recommend to full Council the actions required.

To note the status and progress of additional signatories.

## Bank Accounts

At the request of the Councillors and recommendations from the Internal Auditor, Officers are continuing source and open a number of new bank accounts.

Officers have received confirmation from the Newbury Building Society that they are able to open a Bank Account for the Town Council.

The recommendation from the Policy and Resources Committee to open an account with the Newbury Building Society was presented to the Council meeting in January, unfortunately the item was not considered as the meeting ran over time. It will be included on the agenda for the next Council meeting to be held in March 2021.

Officers have transferred half of Operational Reserves into the second bank account held with Unity Trust Bank, thereby reducing the amount held in the current account by £80,000.

To note: In the most recent Internal Auditors Report which will be submitted at the next Council meeting, there is a recommendation that the Town Council take up the offer from the CCLA and invest monies to assist with the reduction of monies held in the Current Account.

## Additional Signatories

At the previous Policy and Resource Committee meeting it was agreed that a number of Councillors would be recommended to full Council become signatories for the Town Council's banking arrangements. This recommendation was taken to the last meeting of the Full Council in January but again, unfortunately the meeting overran and the item was not considered. It will be taken to the next full Council.

In the meantime, officers have contacted those Councillors who put their names forward to start obtaining the information required to set them up as signatories.

## Financial Implications

Once additional bank accounts can be confirmed there may be additional banking fees. Once there are determined they will be reported back to the Committee and Council.

The Town Council is at risk by holding substantive sums of money in one Bank Account – the measures being taken above are attempting to alleviate this situation.

### **Legal and Policy Implications**

The Legal and Policy implications are contained within the report.

### **Recommendations:**

- **To note the progress on sourcing additional bank accounts and to note the recommendation that the Newbury Building Society be approved will be submitted again to the next full Council meeting.**
- **To note that the recommendation regarding signatories will be submitted again to the next full Council meeting.**
- **To note that those volunteering to be signatories have already contacted by officers to gather the information required to sign them up as signatories.**

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**8 February 2021**

Note: The person to contact about this report is the Town Clerk & RFO, Andover Town Council, First Floor Offices, 68B High Street, Andover, Hants. SP10 1NG.

Tel: 01264 335592

Distribution: To all Councillors

# Appendix C: Timetable of Meetings

C

## DRAFT MEETING DATES MAY 2021 – MAY 2022

Day	Date	Time	Meeting	Venue
<b>MAY</b>				
Monday	3 May 2021		BANK HOLIDAY	
Monday	10 May 2021	6.00pm	Planning Committee	Zoom
Wednesday	12 May 2021	6.00pm	Council (ANNUAL MAYOR MAKING)	Zoom
Wednesday	26 May 2021	6.00pm	Allotments Committee	
Monday	31 May 2021		BANK HOLIDAY	
<b>JUNE</b>				
Tuesday	1 June 2021	6.00pm	Planning Committee	Zoom
Wednesday	2 June 2021	6.00pm	Assets and Communities Committee	Zoom
Wednesday	9 June 2021	6.00pm	Policy and Resources Committee	Zoom
Monday	21 June 2021	6.00pm	Planning (Planning and Highways) Committee	Zoom
Wednesday	23 June 2021	6.00pm	Council (Annual Return)	Zoom
Wednesday	30 June 2021	6.00pm	Allotments Committee	Zoom
<b>JULY</b>				
Monday	12 July 2021	6.00pm	Planning (Planning and Highways) Committee	Zoom
Wednesday	14 July 2021	6.00pm	Assets and Communities Committee	Zoom
Wednesday	28 July 2021	6.00pm	Policy & Resources Committee	Zoom
<b>AUGUST</b>				
Monday	2 August 2021	6.00pm	Planning Committee	Zoom
Monday	23 August 2021	6pm	Planning Committee	Zoom
Monday	30 August 2021		BANK HOLIDAY	
<b>SEPTEMBER</b>				
Monday	13 September 2021	6.00pm	Planning Committee	Zoom
Wednesday	September 2021	6.00pm	Council	Zoom
Wednesday	22 September 2021	6.00pm	Assets and Communities Committee	Zoom
Wednesday	29 September 2020	6.00pm	Allotments	Zoom
<b>OCTOBER</b>				
Monday	4 October 2021	6.00pm	Planning Committee	Zoom
Wednesday	6 October 2021	6.00pm	Policy & Resources Committee	Zoom
Wednesday	20 October 2021	6.00pm	Council	Zoom
Monday	25 October 2021	6.00pm	Planning Committee	Zoom
Wednesday	27 October 2021	6.00pm	Assets & Communities	Zoom
<b>NOVEMBER</b>				
Wednesday	3 November 2021	6.00pm	Allotments Committee	Zoom
Wednesday	10 November 2021	6.00pm	Policy and Resources Committee	Zoom
Monday	15 November 2021	6.00pm	Planning Committee	Zoom
Wednesday	24 November 2021	6.00pm	Council	Zoom
<b>DECEMBER</b>				
Wednesday	1 December 2021	6.00pm	Allotments Committee	Zoom
Monday	6 December 2021	6.00pm	Planning Committee	Zoom
Wednesday	8 December 2021	6.00pm	Assets and Communities Committee	Zoom
Wednesday	15 December 2021	6.00pm	Policy & Resources Committee	Zoom
Monday	27 December 2021		BANK HOLIDAY	
Tuesday	28 December 2021		BANK HOLIDAY	



JANUARY				
Monday	3 January 2022		BANK HOLIDAY	
Monday		6.00pm	Planning (Planning and Highways) Committee	Zoom
Wednesday	12 January 2022	6.00pm	Policy and Resources Committee	Zoom
Wednesday	26 January 2022	6.00pm	Council (Precept)	Zoom
FEBRUARY				
Monday		6.00pm	Planning Committee	Zoom
Wednesday	2 February 2022	6.00pm	Allotments Committee	Zoom
Wednesday	9 February 2022	6.00pm	Assets & Communities Committee	Zoom
Wednesday	16 February 2022	6.00pm	Policy and Resources Committee	Zoom
Monday		6.00pm	Planning Committee	Zoom
MARCH				
Monday		6.00pm	Planning (Planning and Highways) Committee	Zoom
Wednesday	16 March 2022	7.00pm	Town Electors Meeting	Zoom
Wednesday	23 March 2022	6.00pm	Council	Zoom
APRIL				
Tuesday		6.00pm	Planning (Planning and Highways) Committee	Zoom
Wednesday	6 April 2022	6.00pm	Allotments Committee	Zoom
Wednesday	13 April 2022	6.00pm	Assets and Communities Committee	Zoom
Friday	15 April 2022		BANK HOLIDAY	
Monday	18 April 2022		BANK HOLIDAY	
Monday		6.00pm	Planning (Planning and Highways) Committee	Zoom
Wednesday	27 April 2022	6.00pm	Policy and Resources Committee	Zoom
MAY				
Monday	2 May 2022		BANK HOLIDAY	
Wednesday	11 May 2022	6.00pm	Annual Council (Mayor Making)	Zoom
Monday		6.00pm	Planning (Planning and Highways) Committee	ZOOM CALL

# Appendix D: Members Training Programme

# D

<b>Hampshire Association of Local Councils</b>		
<b>Course</b>	<b>Date</b>	<b>Cost</b>
Finance for Councillors	18 March 2021	£30+VAT
Introduction into VAT	27 April 2021	£30+VAT
The Knowledge & Core Skills Training for New Councillors	Part 1 8 June 2021 Part 2 15 or 22 June 2021	£30 + VAT £30+VAT
Finance for Councillors	8 June 2021	£30+VAT
Managing People in Local Councils	16 June 2021	£30+VAT
Introduction into Planning for Local Councils	24 June 2021	£30+VAT
The Knowledge & Core Skills Training for New Councillors	Part 1 7 July 2021 Part 2 21 July 2021	£30+VAT £30+VAT
<b>South East Employers - (Group Sessions)</b>		
<b>Course</b>	<b>Date</b>	<b>Cost</b>
Introduction for New Councillors	To be booked	£750
Introduction to Democratic & Committee Administration Programme	To be booked	£750
The Effective Ward Councillor	To be booked	£750
Chairing Skills	To be booked	£750
Effective Councillor & Officer Relations	To be booked	£750
Moving to a Committee Model of Governance	To be booked	£750
Overview & Scrutiny – Realising the potential – Influencing and Questioning Skills	To be booked	£750
Effective Meetings	To be booked	£750

# Appendix E: Internal Audit Arrangements

# E

## Produced for:

Policy and Resources Committee

## Date of Report:

24 February 2017

## Summary of Key Issues

To note the timetable for the Internal and External Audit for the Town Council.

To note that following completion of the End of Year 31 March 2021 Internal Audit the Town Council's current Internal Auditor will no longer be able to provide the Internal Audit Service to the Town Council.

To note that Officers are seeking alternative Internal Audit provision.

## Background

The Town Council has reviewed its Internal Audit provision and agreed at the previous meeting to appoint a new Internal Auditor for 2017.

The Town Council is expected to follow specific dates for the provision of its Year End accounts and the Town Clerk has drawn up a timetable to allow for the management of the various aspects of the Audit and Year End Annual Return.

## Internal Audit and Annual Return Timetable for End of Year 31 March 2021

Date	Item/Activity	Comments
16 June 2021	Preparation for Internal Audit	This usually takes about 3 hours for the Town Clerk to gather all papers together for inspection
? June 2021	Final Part of Internal Audit for YE 31.03.2021	The Internal Auditor will carry out the bulk of the Internal Audit in preparation for signing off the Annual Return after 31.03.2021 This will take about 8 hours and will require the Officers to be on call.
28 June 2021	Display Notice	The Notice for the Audit of the Council must be displayed from this date for 2 weeks
28 June 2021	Make records available	The Council must ensure that all its accounting records are available for inspection by the public, if requested, for three weeks
23 June 2021	Full Council Meeting: I A Report & AGAR	To approve the Internal Auditors report and the AGAR for 2020/2021.
By 30 June 2021	Send Annual Return to External Auditors	This is the expected date – the dates for this year have not been confirmed. There was an extension to this date in 2020, an extension may be approved again in 2021. The AGAR includes all the paperwork requested including bank statements and variation explanations
30 June 2021	Annual Return with External Auditors	This is the expected final date for the AGAR to be with the External Auditors
30 September	Publication of the AGAR	This is when the Annual Return is open to be viewed by the

2021	after completion of Annual Review	public having been returned from the External Auditors with any recommendations or reports
20 October 2021	Presentation of completed AGAR to Full Council	To present to Council the completed AGAR and to advise of any findings by the External Auditors.

### **Current Internal Audit Provision**

The Town Council's current Internal Auditor will no longer be able to provide services after the finalisation of the Year End 31 March 2021 Audit.

Every Local Council must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper internal audit practices.

As part of the Town Council's Corporate Governance it has a duty to employ an Internal Auditor to undertake appropriate internal audit services under the Accounts and Audit Regulations 2015 for Town and Parish Councils. This work is identified in Part 2 of the Act.

The Town Council also uses the Governance and Accountability Practitioners Guide 2020 as a guide for its policies and processes.

It is a requirement of External Audit that the Town Council should have an independent internal auditor. The role of the internal auditor also includes a review of Corporate Governance and Practice.

### **New Internal Audit Provision**

The Officers will contact as many available Internal Audit providers for Local Councils as possible. A report will be brought to a future Policy and Resources Committee meeting to consider the offers and make a recommendation to full Council. This will be completed prior to the Year End 31 March 2022 to enable an Internal Audit to be carried out for the Town Council to fulfil its duties.

### **Financial Implications**

If the Town Council fails to return papers to the External Auditors by the dates above, there may be financial implications.

The Financial Implications for the provision of a new Internal Auditor will be included in the quotations received. The Town Council has monies set aside in its Budget to cover the costs of the entire Audit Process.

### **Policy Implications**

The Town Council must comply by the above dates in order to meet its statutory duties.

As specified by the Accounts and Audit Regulations approval of the accounts must currently take place by 30 June 2021.

### **Recommendations**

**To note the timetable for the Internal and External Audit for the Town Council.**

**To note that following completion of the End of Year 31 March 2021 Internal Audit the Town Council's current Internal Auditor will no longer be able to provide the Internal Audit Service to the Town Council.**

**To note that Officers are seeking alternative Internal Audit provision.**

Note: The person to contact about this report is the Town Clerk, Andover Town Council, 68B, High Street, Andover, Hampshire. SP10 1NG. Tel: 01264 335592 Email: [townclerk@andover-tc.gov.uk](mailto:townclerk@andover-tc.gov.uk) Website: [www.andover-tc.gov.uk](http://www.andover-tc.gov.uk)

Distribution: To all Councillors



7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.  
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

07 January 2021

The Town Clerk  
Andover Town Council  
68b High Street  
Andover  
Hants  
SP10 1NG  
Dear Wendy

## Interim Internal Audit Review:

### Andover Town Council – April 2020 to December 2020

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2020-21 Annual Accountability and Governance and Accounts Return (AGAR).

We have complied with the legal requirements and proper practices set out in:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' 2020

The Accounts and Audit (England) Regulations 2015 (as amended).

.....

Andover Town Council had income and expenditure of between £250,000 and £500,000 in 2019/2020 and is subject to an external audit by PKF Littlejohn. The Council had a clean annual report from the external auditor for 2019-20.

- The Council is not a sole managing trustee.
- It is good practice for the Council to comply with the Local Government Transparency Code 2015.
- The Council's accounting records are maintained on AdvantEdge Software.

This interim internal audit review has been carried out remotely due to the continuation of the Covid 19 pandemic which prevents further visits taking place. The Town Council Offices remain closed to the general public.

The Council has provided view access to the AdvantEdge Software and we have collected additional documents for the period April 2020 to December 2020 to support the current financial management position of the Council.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulations 2015 from the Council's website.

We also note that the Council have met remotely during the Covid 19 pandemic in accordance with the temporary legislation requirements that allow Councils to meet virtually using the technology.

#### **Internal audit checks**

We have undertaken a series of audit tests on the Council's financial records, vouchers, documents, Minutes, policies, procedures to ascertain the efficiency and effectiveness of the Town Council's internal control framework. This internal audit report is based on the audit testing carried out at the review.

During this review we checked the following:

- Minutes of Council Meetings
- Bank and cash
- Investments
- Income and expenditure
- Payroll
- Allotment income
- VAT claims
- Transparency of the Council website
- Website Accessibility Regulations 2018.

### Findings

Details of good practice noted and other matters to be brought to the Council's attention are set out below.

#### Good practice points

- The Council maintains its books and records on AdvantEdge software
- All records from the AdvantEdge software were up to date and easy to follow
- Bank reconciliations are carried out and are accurate
- Allotment invoices have been raised for 2020/2021
- VAT reimbursement claims are made regularly to HMRC
- Payments to HMRC for National Insurance and PAYE are made regularly

#### Other matters to be brought to the Council's attention

- A separate confidential report has been issued which records details of findings, recommendations and gives an audit opinion on issues for the following areas:
  - Councillor/Council staff relationships
  - Town Council staffing structure
  - Contracts of Employment
  - Payment of overtime hours
  - Deductions from Salary
  - Bank accounts and investment
  - Bank Reconciliations
  - Processing and approval of payment of invoices.
  - Allotment income
  - Grant payments
- We note that the financial risk assessment documentation for 2020/2021 will need to be approved by the full Council by the 31 March 2021 to ensure compliance with the requirements of the External Auditor to review its risk each financial year.  
*(Audit Note: The financial risk assessment should reflect any potential risks that face the Council during the continuing pandemic when budget setting for 2021/2022).*
- It is our opinion that the Council will need to carefully consider its budget and Precept setting for 2021/2022 as decisions made in January 2021 will affect the financial health of the Council until March 2022.
- Any likelihood of any change in the Test Valley Borough Council tax base for 2021/2022 would also have an effect on the Council's ability to sustain its current level of service provision if the Precept level were not increased for 2021/2022. This could further impact on whether the Council might need to reconsider the facilities it offers if the reserves could not sustain the financial security of the Council. *(Audit Note: We would recommend that the Council should consider an increase in its Precept for 2021/2022). (Notification will need to be sent to Test Valley Borough Council by 31 January 2021 at the latest).*
- We are unable from the records provided for review to report that the Council have maintained its legal obligation to ensure that all Minutes of Meetings are signed or initialled where a wet signature is required to be completed on Minutes during the Covid 19

pandemic. *(Audit Note: We note that Minutes of Full Council, Policy and Resources and Assets and Communities Committee meetings have not been published on the website since September 2020).*

- We continue to note that the Council do not meet the requirements of the Transparency Code Regulations 2015 on the Council website.
- The information supplied in the letter to Town and Parish Councils from the Chairman of JPAG (an email was sent to the Town Clerk prior to the audit review) relating to the Website Accessibility Regulations 2018 has not been implemented by the Town Council to comply with the regulations. The Website Accessibility Statement should be uploaded and displayed on the Council Website to comply with the requirements of the Website Accessibility Regulation 2018 that was introduced on the 23 September 2020. *(Audit Note: It is noted that the Accessibility Statement should record that scanned pdf documents do not comply with the Accessibility Regulations, but these documents can be provided in an alternative format or on alternative media, on request).*
- We are pleased to report that the Clerk was able to provide evidence of the posting date for the Exercise of Public Rights in 2020 so we are able to answer "Yes" to Objective L on the Internal Audit Report (AGAR) for 2020/2021.

### **Conclusion**

Based on the tests we have carried out at this interim internal audit review, in our view, the internal control procedures are insufficient to allow the Council to operate satisfactorily except where good practice has been noted in this report.

### **Next visit**

The final internal audit review has been arranged for **Tuesday 22 June 2021**.

At this visit detailed checks will be carried out on:

- Minutes of Council Meetings
- Bank mandate and cash
- Investments
- Income and expenditure
- VAT claims
- Asset Register
- Financial Risk Assessment
- End of Year Procedures

### **Future Internal Audits**

*I hereby give notice that I will be unable to continue to undertake the internal audit of the Town Council after completion of the 2020/2021 annual internal audit report required by the External Auditor. I should like to take this opportunity to thank the Council for their business and wish them well for the future.*



*January 12, 2021*  
*Page 5*

**Next Steps**

This report should be noted and taken to the next meeting of the Town Council.  
They should decide what action will be taken on the recommendations we have made.

Tim Light FMAAT  
Internal auditor

<b>Produced for:</b> Full Council/Policy & Resources Committee	<b>Date of Report:</b> Wednesday 20 January 2021 – updated Thursday 11 February 2021	<b>Author:</b> (Town Clerk, DPO, RFO)
<p><b>Key Issues</b></p> <p>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 AAT Lightatouch Internal Audit Services in 2016 (reviewed and renewed in 2018) to undertake this work.</p> <p>As a result of the points raised in the report (attached) an Action Plan has been produced, included below, to resolve the points raised by the Internal Auditor.</p> <p>Below is a summary of the Action Plan and Actions taken from the Internal Audit in 2019/2020 and the Actions completed. It is good practice that the Council be given the opportunity to compare Internal Audits from one year to the next.</p> <p>Following this are the points raised in the Internal Audit Inspection undertaken in early January 2021 and the recommended actions, in the final column is a record of the action to be taken or that has been taken.</p> <p>The Internal Audit is advisory and the Town Council can chose to action the points raised or not.</p> <p>It should be noted that the current Internal Auditor has given notice that they will not be able to undertake the internal audit of the Town Council after completion of the 2020/2021 annual internal audit report required by the External Auditor.</p> <p>A report will be brought to a Policy &amp; Resources Committee meeting to review the Internal Audit Provision for the Year Ending 31 March 2022.</p>		
<b>INTERNAL AUDIT Year ending 31 March 2020</b>		
<b>1<sup>st</sup> Internal Audit April – October 2019</b>		
<p><b>Grant Applications</b></p> <ul style="list-style-type: none"> <li>• The application forms submitted by organisations should be completed in full, including the signing of each submission using the correct Town Council application form. The Forms should be scrutinised and supported by the required supplementary documentation showing the organisations end of year financial accounts. Applications should not be processed until all the required criteria is completed.</li> <li>• Once the process is complete and the organisation has sufficient evidence in their application to recommend a grant to be paid then this can only be approved and ratified by the full Town Council as recommended by the Governance and Accountability for</li> </ul>		<p>The Town Council should amend its Grants Procedure to ensure that all decisions on grants are made in public by the full Council.</p> <p>TO BE COMPLETED DURING REVIEW OF POLICIES.</p>

Smaller Authorities in England. The decision of the Council should be minuted.		
<b>Authorisation of Invoice Schedules</b> Proper practice in accordance with the Governance and Accountability for Smaller Authorities requires each payment schedule to be signed by at least one Councillor to confirm the approval of payments made by the Town Council.		To ensure that the payment schedule submitted to Budgets & Staffing Committee or full Council is signed by the Chairman of the meeting to show payments have been approved.
<b>Declaration of Interests</b> All Councillors should record details of their Declarations of Interest posted on the Town Council website in accordance with the Governance and Accountability for Smaller Authorities in England.		All Town Councillors to ensure their Declarations of Interest Forms are up to date & inform Officers of any amendments or changes.
<b>Other Matters</b> <ul style="list-style-type: none"> <li>The current numbers of Councillors mandated on the Unity Trust Current Account No xxxxx4109 is insufficient to allow the Town Clerk to make regular payments as only one Councillor is currently mandated to sign and approve payments. To overcome these operational difficulties, we strongly suggest that all Councillors should be mandated on the bank account so that the payments can be approved more efficiently by the Town Council.</li> <li>The current number of staff available to the Town Council is insufficient, mainly due to the loss of staff through long term sickness and the termination of employment which has not been replaced. It is our opinion that the Council should consider the current work programme given to the Town Clerk and review if this is achievable without further resources being made available to implement decisions made by the Council without sufficient numbers of staff.</li> <li>The level of funds held in the Unity Trust current account No xxxxx4109 remains high and should be reviewed with a view to deposit sums for investment in suitable investment accounts providing a return on the monies deposited.</li> <li>A VAT reimbursement claim form for the period July – September 2019 will be completed and submitted to HMRC in November 2019</li> </ul>		<ul style="list-style-type: none"> <li>All Councillors be requested to be signatories for Council payments.</li> <li>Budgets &amp; Staffing Committee to review current workload and staffing resources.</li> <li>The Town Clerk has contacted a reputable Local Government Investment company who have offered to make a presentation to the Town Council regarding deposit options.</li> <li>VAT return for July – September 2019 completed.</li> </ul>

<ul style="list-style-type: none"> <li>We have noted that good progress has been made and that 69% of the Allotment income has already been received by the Council for rental due from 1<sup>st</sup> October 2019.</li> <li>The website should be update to include the payments made over £500 for the period April – June 2019.</li> </ul>		<ul style="list-style-type: none"> <li>At date of publication of Agenda 80% of income has been received.</li> <li>Payments over £500 for the period April – June 2019 have been published on the Website.</li> </ul>
<b>2<sup>nd</sup> Internal Audit October – November 2019</b>		
<b>Bank Accounts</b> The current numbers of Councillors Mandated on the Unit Trust Current Account No xxxx4109 is insufficient to allow the Town Clerk to make regular payments as there are no current Councillors actively mandated to sign and approve payments. To overcome these operational difficulties, we strongly recommend that those Councillors needing to complete the mandate forms on the bank account should do this as a matter of urgency so that payments can be approved for January 2020.		Ensure all Councillors mandated to be signatories are signed up as soon as possible. All Members to contact staff as soon as possible to complete necessary procedures.
<b>Authorisation of Invoice Schedules</b> We continue to recommend that Proper Practice in accordance with the Governance and Accountability for Smaller Authorities requires each payment schedule to be signed by at least one Councillor to confirm the approval of payments made by the Town Council.		The Chairman of Budgets & Staffing or Full Council will sign the Invoice Schedule, once approved.
<b>Declaration of Interest</b> We continue to recommend that all Councillors should record details of their declarations of interest to be posted on the Town Council website in accordance with the Governance and Accountability for Smaller Authorities in England.		The register of declarations of interest will continue to be monitored and reviewed yearly. It is the responsibility of individual Members to ensure that their declarations of interest are kept up to date.
<b>Other matters to be brought to the Council's attention</b> <ul style="list-style-type: none"> <li>We continue to suggest that the level of funds held in the Unity Trust Current Account No xxxx4109 remains high and should be reviewed with a view to deposit sums for investment in suitable investment accounts providing a return on the monies deposited.</li> </ul>	<b>Audit Notes:</b>  <i><b>We understand that a representative from CCLA will be addressing Council in April 2020 to provide details of accounts that are available to deposit money for investment).</b></i>	The B&S Committee have given delegation to the Town Clerk to source additional bank accounts. The Financial Reserves report addresses the management of the Town

<ul style="list-style-type: none"> <li>We are pleased to report that all allotment income for 2019 has been collected for those plots that are currently occupied.</li> <li>Reserves for 2020/2021 have been reviewed by the Town Clerk and adjustments have been made to ensure that the up to date information is highlighted to Council as part of the budgeting process.</li> <li>The website should be updated to include the payments made over £500 for the period April – September 2019.</li> </ul>		<p>Council's Bank Accounts.</p> <p>This is addressed in the Financial Reserves Report.</p> <p>The payments made over £500 for the period April – September 2019.</p>
<b>1<sup>st</sup> Internal Audit April – December 2020</b>		
<p>A separate confidential report has been issued which records details of findings, recommendation and gives an audit opinion on issues for the following areas:</p> <p>Councillor/Council staff relationships Town Council staffing structure Contracts of Employment Payment of overtime hours Deductions from salary Bank Accounts and Investment Bank Reconciliations Processing and approval of payment invoices Allotment Income Grant payments</p>		<p>To be considered in the Confidential Items at Council on 26 January 2021. Deferred – to be considered at the next meeting of Full Council in March 2021.</p>
<p>The financial risk assessment documentation for 2020/2021 will need to be approved by full Council by 31 March 2021 to ensure compliance with the requirements of the External Auditor to review its risk each financial year.</p>	<p><b>(Audit Note: The financial risk assessment should reflect any potential risks that face the Council during the continuing pandemic when budget setting for 2021/2022).</b></p>	<p>The Risk Assessment has been submitted to Policy &amp; Resources Committee in February for recommendation to full Council in March 2021.</p>
<p>The Town Council will need to carefully consider its budget and Precept setting for 2022 as decisions made in January 2021 will affect the financial health of the Council until March 2022.</p>		<p>Full Council considered its Budget and Precept at the Council meeting 26 January 2021.</p>
<p>Any change in the Test Valley Borough Council tax base for 2021/2022 would have an effect on the Council's ability to sustain its current level of service provision if the Precept level were not increased for 2021/2022. This could further impact on whether the Council might need to reconsider the facilities it offers if the reserves could not sustain the financial security of the Council.</p>	<p><b>(Audit Note: We would recommend that the Council should consider an increase in its Precept for 2021/2022). (Notification will need to be sent to Test Valley by 31 January 2021 at the latest).</b></p>	<p>The Council considered the Precept at its meeting on 26 January 2021. The Precept was submitted to TVBC within time.</p>

Unable to report that the Council have maintained its legal obligation to ensure that all Minutes of Meetings are signed or initialled where a wet signature is required to be completed on Minutes during the Covid-19 pandemic.	<b>(Audit Note: We note that Minutes of Full Council, Policy &amp; Resources and Assets &amp; Communities Committee meetings have not been published on the website since September 2020)</b>	Hard copies of all minutes requiring signing are being sent to Chairman of Committees and Council. Will be completed by 31.03.2021. Minutes of Committees and Council have been uploaded onto the website.
<b>Note that the Town Council does not meet the requirements of the Transparency Code Regulations 2015 on the Council website.</b>		Work is being completed to ensure the website meets requirements. A review will be completed and brought to future Assets & Communities Committee for approval. Work is progressing and Parish.Net have been contacted to assist with this work.
The information supplied in the letter to Town and Parish Councils from the Chairman of JPAG (an email was sent to the Town Clerk prior to the audit review) relating to the Website Accessibility Regulations 2018 has not been implemented by the Town Council to comply with the regulations. The Website Accessibility Statement should be uploaded and displayed on the Council Website to comply with the requirements of the Website Accessibility Regulation 2018 that was introduced on 23 September 2020.	<b>(Audit Note: It is noted that the Accessibility Statement should record that scanned pdf documents do not comply with the Accessibility Regulations, but these documents can be provided in an alternative format or an alternative media, on request).</b>	Officers are working with the website provider to ensure that the Town Council's website is compliant with regulations – to be completed as soon as practicable. As above, all assessments are being carried out and an estimate of work will be brought to a future committee meeting for consideration
The Clerk provided evidence of the posting date for the Exercise of Public Rights 2020 so were able to answer "Yes" to Objective L on the Internal Audit Report (AGAR) for 2020/2021.		
<b>Financial Implications:</b> There are no financial implications with regard to the implementation of the Internal Audit Action plan for 2021.		
<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.		

**Recommendations:**

- 1. To receive the Internal Auditors Report**
- 2. To approve the Council's Action Plan in response to the Internal Auditors Report Part 1 for the period April to December 2020.**
- 3. To note the Internal Auditors Report and approve the implementation of the Action Plan.**
- 4. To note this is the final year of provision of Internal Audit by the current provider.**

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**20 January 2021 – updated 11 February 2021**

Note: The person to contact about this report is Town Clerk, Andover Town Council, First Floor Offices, 68B High Street, Andover, Hants. SP10 1NG.

Tel: 01264 335592 Distribution: To all Councillors

# Appendix G: Corporate Risk Assessment Overview

# G

<b>Produced for:</b> Policy and Resources Committee	<b>Date of Report:</b> 11 February 2021	<b>Author of Report:</b> Town Clerk, DPO, RFO
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## Summary of Key Issues

The Council has a duty in each financial year to undertake an assessment of all risks that may impact on the Town Council.

The Council uses a bespoke software (LCRS Win 10 – Local Council Risk System) to identify and calculate the risks and the value of those risks.

The calculation of risk is worked out by multiplying the likelihood of the occurrence of the risk, by the impact of that risk on the Council.

Risks and likelihood are valued on a points basis of:

Low = 1 point. Medium = 2 points. High = 3 points

Where the risk value is 4 points or more the Council is required to develop an action plan to address that risk.

The overall summary and the Action Plan for the identified risks will be available at the meeting (large document) along with the Risk Responsibilities for each Officer identified within the report.

The External Auditors will want sight of the documentation (the Corporate Risk Assessment in full) as well as evidence (Minute Numbers and Resolutions) that the Town Council has in place the Corporate Risk Assessment on completion of Year End 2021. It is imperative that the Town Council adopts the Corporate Risk Assessment for this year 2020/2021 as soon as possible.

## Corporate Risk Assessment Process

The Corporate Risk Assessment process is continuous throughout the year, therefore although Full Council will be asked to approve the Risk Assessment up to the end of the Financial Year 2021, the process will need to continue and be reviewed at the end of the year 2022.

At the end of the year (2022) the Corporate Risk Assessment will be considered again to ensure that risks are being addressed or managed.

## Financial Implications

Currently there are no financial implications for carrying out the Action Plan.

## Legal and Policy Implications

The Legal and Policy implications are contained within the Risk Assessment and Action Plan.

## Recommendations

**To recommend to Full Council for approval and implementation the Corporate Risk Assessment, Action Plans and process.**

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

Tel: 01264 335592

Email: [townclerk@andovertc.co.uk](mailto:townclerk@andovertc.co.uk)

Website: [www.andover-tc.gov.uk](http://www.andover-tc.gov.uk)

Distribution: To all Councillors



## LCRS 6. Overall risk summary for: Andover Town Council

Assessment year: 2021

Area / Function	Duty	No of				Your active plan ran.
		Responsibility	No of risks	Number scored	uncontrolled Risks (>3)	
<b>Allotments</b>	Powers to provide allotments Duty to provide allotment gardens if demand unsatisfied	Allotment Officer	20	20	7	<input type="text"/>
<b>Christmas Lights</b>		Deputy Clerk	1	1	1	<input type="text"/>
<b>Code of Conduct</b>	Duty to adopt a code of conduct	Town Clerk	1	1	0	<input type="text"/>
<b>Computing</b>	Power to facilitate discharge of any function	Town Clerk	3	3	1	<input type="text"/>
<b>Council Meetings</b>		Town Clerk	4	4	1	<input type="text"/>
<b>Council Property and Documents</b>	Duty to disclose documents and to adopt publication scheme	Town Clerk	4	4	3	<input type="text"/>
<b>Employment of Staff</b>	Duty to Appoint	Town Clerk	8	8	4	<input type="text"/>
<b>Entertainment and the arts</b>	Provision of entertainment and support of the arts	Town Clerk	17	17	2	<input type="text"/>
<b>Financial Management</b>	Duty to ensure responsibility for financial affairs	Responsible	11	11	4	<input type="text"/>
<b>GDPR</b>	Duty of Notification and Duty to Disclose (subject access)	GDPR Officer	1	1	1	<input type="text"/>
<b>Gifts</b>	Power to accept	Responsible	1	1	1	<input type="text"/>
<b>Investments</b>	Power to participate in schemes of collective investment	Responsible	4	4	1	<input type="text"/>
<b>Meeting of the Council</b>	Duty to meet	Town Clerk	5	5	1	<input type="text"/>
<b>Newsletters</b>	Power to provide from 'free resource'	Town Clerk	7	7	0	<input type="text"/>
<b>Planning &amp; Development Control</b>	Rights of consultation	Committee	1	1	0	<input type="text"/>
<b>Provision of Office Accommodation</b>	Power to provide	Town Clerk	6	6	2	<input type="text"/>

## LCRS 6. Overall risk summary for: Andover Town Council

Assessment year: 2021

Area / Function	Duty	Responsibility	No of risks	Number scored	No of uncontrolled Risks (>3)	Your action plan ran,
<b>Provision of Website/Internet Access</b>	Power to provide from 'free resource'	Town Clerk	2	2	1	<input type="checkbox"/>
<b>Public buildings and Village hall</b>	Power to provide buildings for offices and for public meetings and assemblies	Receptionist	16	16	0	<input type="checkbox"/>
<b>Shelters &amp; Seats</b>	Power to provide	Town Clerk	6	6	1	<input type="checkbox"/>
<b>Tourism</b>	Power to contribute to organisations encouraging tourism	Responsible	2	2	0	<input type="checkbox"/>
<b>Water Supply</b>	Power to utilise well, spring or stream and to provide facilities for obtaining water therefrom	Town Clerk	2	2	1	<input type="checkbox"/>
<b>Web Sites</b>		Town Clerk	19	19	5	<input type="checkbox"/>
<b>Overall totals/scores</b>			<b>141</b>	<b>141</b>	<b>37</b>	

Completed by:

Date:

Position:

How to complete:

1. Review each area and the number of uncontrolled risks.
2. Decide which area is at most risk and should be actioned firstly mark this as number one.
3. Repeat on all areas until all uncontrolled areas are allocated.

## INTRODUCTION

1. Andover Town Council (the Council) acknowledges the importance of prudently saving and investing the temporary surplus funds held on behalf of the community as part of its fiduciary duty.
2. This strategy complies with the revised requirements set out in the Department of Communities and Local Government *Guidance on Local Government Investments* and takes into account Section 15(1)(a) of the Local Government Act 2003 and guidance within Governance and Accountability for Local Councils Practitioners Guide 2020.
3. Town and Parish Councils have the power to invest surplus funds and the Local Government Act 2003 states that a local authority may invest:
  - a. For any purpose relevant to its functions under any enactment.
  - b. For the purpose of prudent management of its financial affairs.
4. The Council defines its treasury management activities as 'the management of the Council's cash flows, its banking and money market transactions, the effective control of the risks associated with those activities, and the pursuit of best value performance consistent with those risks'.

## POLICY

5. This strategy establishes formal objectives, policies and practices and reporting arrangements for the effective management and control of the Council's treasury management activities and the associated risks and should be read in conjunction with the Council's Financial Regulations.

## INVESTMENT OBJECTIVES

6. The Council's investment priorities are:
  - a. The security of its reserves, and;
  - b. The adequate liquidity of its investments and;
  - c. To support effective treasury management.
- 1 All investments will be made in sterling and within the United Kingdom only.
- 2 The Council aims to maintain investments purely to ensure the liquidity of Council and to ensure it is covered for any eventuality.
- 3 For the prudent management of its treasury balances, maintaining sufficient levels of security and liquidity, Crick Parish Council will deposit all reserves within a deposit account connected to the Council's main bank account. However, the choice of institution and length of deposit will be at the discretion and approval of full Council.
- 4 Long term investments are defined in the Guidance as greater than 12 months.
- 5 The Council and Responsible Financial Officer (RFO) will monitor all investments by regular review.

## **INVESTMENT STRATEGY**

1. Andover Town Council will save and invest as much of its surplus balance as possible into its reserves and deposit accounts, in order to achieve its annual project goals and its investment objectives.
2. Andover Town Council currently holds one non-specified long term investment which is with Unity Bank. The balance held is documented regularly on the meeting agendas.
3. All other Earmarked reserves are currently held centrally within the main bank account, also with Unity Bank. Again, the balance of such is documented regularly on meeting agendas.

## **REPORTING**

15. Cashflow, reserves and investments are accounted for when the budget is prepared and at the end of the financial year (31<sup>st</sup> March), the RFO report the investment activity to full council.

## **REVIEW OF REGULATIONS**

1. The Clerk/RFO and full council are to review the policy annually and revise it if necessary.
2. The Council reserves the right to make variations to the Savings and Investment Policy at any time subject to the approval of Council. All variations will be made available to the public.

# Appendix I: Work Programme

I

Date of Meeting	ITEM	Requested by	Purpose of Item	Expected Outcome
28 April 2021	Review of Financial Regulations	STAT	To review Financial Regulations to ensure compliance with latest Governance	
June 2021	Virement of Budgets		To consider any Virements from underspend of Budget 2020/2021	Recommend to full Council
June 2021	Accounts for the Year Ended 31 March 2021	STAT	To approve the Accounts for the Year Ended 31 March 2021	
June 2021	To receive the Internal Auditors Report	STAT	To approve the Action Plan arising from the Internal Auditors Report	Recommend to full Council
June 2021	AGAR Preparation	P&R	To review the Internal Audit Report and consider Accounts for the AGAR	Recommend to full Council
September 2021	Review Council's resources	P&R	To review the Council's resources to ensure services are maintained	
September 2021	Review financial plan for 2022/2023		To consider the Financial Plan for 2022/2023 to ensure Budgets cover services required – in preparation for Annual Budget 2022/2023	