

# ANDOVER TOWN COUNCIL

Thursday 4 March 2021



To the Members of Andover Town Council:

You are hereby summoned to attend a Full Council meeting to be held **Virtually via Zoom on Thursday 4 March 2021 at 6.00pm** when it is proposed to transact the following business: -

Wendy R Coulter  
**Town Clerk, RFO, DPO**

26 February 2021

This is an Extra Ordinary Meeting has been called by the Chairman following a request from the Proper Officer to deal with urgent business matters only.

Members of Public are welcome to attend this meeting, however, please note that there will be no public participation.

Please find below the joining details for the Full Council Meeting on 4 March 2021:

Join Zoom Meeting

<https://zoom.us/j/99773429446?pwd=UzQvTUE4dXVQeVhMTmcvQkpvWG5hUT09>

Meeting ID: 997 7342 9446

Passcode: 211528



# ANDOVER TOWN COUNCIL

Thursday 4 March 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 **approve** apologies for absence.

## Item 2: Declarations of Interest

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

## Item 3: Internal Audit Report and Action Plan – Part 1

To **consider** and **approve** the Internal Auditors report and an Action Plan – Part 1 – Attached at **Appendix A**.

## Item 4: Corporate Risk Assessment 2021-2022

To **consider** and **approve** the Corporate Risk Assessment 2021 – 2022 – Risk Assessment Overview and Report attached at **Appendix B**.

## Item 5: Date of Elector's Meeting

To **note** that the Electors Meeting has been postponed to a future date (TBC) due to Covid-19.

## Item 6: Date of Next Meeting

To **note** the date of the next Council Meeting – Wednesday 24 March 2021 at 6pm via Zoom.

## Item 7: Exclusion of Press and Public

To **pass a resolution** to exclude the Members of the Press and Public from the Meeting at Agenda Item 8 & 9 due to consideration of reports which contain confidential personnel information the Confidential Internal Audit Report which contains confidential personnel information.

## Confidential Items

## Item 8: Internal Auditor's Report (CONFIDENTIAL) Part 2

To **receive** the Confidential Internal Auditor's report for subsequent approval – report sent under separate cover for Town Council Members only.

## **Item 9: Banking Arrangements**

To approve agreed Bank Signatories – report sent under separate cover for Town Council Members only.

The Town Mayor will close the meeting.

# Appendix A: Internal Audit Report and Action Plan – Part 1

# A

<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)
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**Key Issues**

As part of the annual Audit Process the Town Council is required to have its policies, processes and accounts subject to an internal audit review. The Town Council appointed AAT Lightatouch Internal Audit Services in 2016 (reviewed and renewed in 2018) to undertake this work.

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.

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.

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.

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

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.

A report will be brought to a Policy & Resources Committee meeting to review the Internal Audit Provision for the Year Ending 31 March 2022.

## INTERNAL AUDIT Year ending 31 March 2020

### 1<sup>st</sup> Internal Audit April – October 2019

<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 Smaller Authorities in England. The decision of the Council should be minuted.</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>
<p><b>Authorisation of Invoice Schedules</b></p> <p>Proper practice in accordance with the Governance and Accountability for Smaller Authorities requires</p>		<p>To ensure that the payment schedule submitted to Budgets &amp; Staffing Committee or full</p>

<p>each payment schedule to be signed by at least one Councillor to confirm the approval of payments made by the Town Council.</p>		<p>Council is signed by the Chairman of the meeting to show payments have been approved.</p>
<p><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.</p>		<p>All Town Councillors to ensure their Declarations of Interest Forms are up to date &amp; inform Officers of any amendments or changes.</p>
<p><b>Other Matters</b></p> <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> <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>• 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> <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>
<p><b>2<sup>nd</sup> Internal Audit October – November 2019</b></p>		
<p><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</p>		<p>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.</p>

forms on the bank account should do this as a matter of urgency so that payments can be approved for January 2020.		
<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> <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>	<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 Council's Bank Accounts.  This is addressed in the Financial Reserves Report.  The payments made over £500 for the period April – September 2019.
<b>1<sup>st</sup> Internal Audit April – December 2020</b>		
A separate confidential report has been issued which records details of findings, recommendation 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 invoices Allotment Income Grant payments		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.
The financial risk assessment documentation for 2020/2021 will need to be approved by full Council by	<b>(Audit Note: The financial risk assessment should reflect any potential</b>	The Risk Assessment has been submitted to Policy &

31 March 2021 to ensure compliance with the requirements of the External Auditor to review its risk each financial year.	<b>risks that face the Council during the continuing pandemic when budget setting for 2021/2022).</b>	Resources Committee in February for recommendation to full Council in March 2021.
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.		Full Council considered its Budget and Precept at the Council meeting 26 January 2021.
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.	<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>	The Council considered the Precept at its meeting on 26 January 2021. The Precept was submitted to TVBC within time.
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 B: Corporate Risk Assessment 2021-2022

# B

<b>Produced for:</b> Full Council	<b>Date of Report:</b> 11 February 2021	<b>Author of Report:</b> Town Clerk, DPO, RFO
<b>Summary of Key Issues</b> 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 upon request (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.		
<b>Corporate Risk Assessment Process</b> 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.		
<b>Financial Implications</b> Currently there are no financial implications for carrying out the Action Plan.		
<b>Legal and Policy Implications</b> The Legal and Policy implications are contained within the Risk Assessment and Action Plan.		
<b>Recommendations</b> <b>To approve and implement the Corporate Risk Assessment, Action Plans and process.</b>		

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

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Distribution: To all Councillors

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

Assessment year: 2021

Area / Function	Duty	Responsibility	No of			Your actk plan ran.
			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 actk 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.