

Garstang Town Council

Finance Committee 7.30pm, 8 October 2019, Garstang Library

Members of the Finance Committee; Cllrs Halford (Chair) Allan and Harter

Cllrs Pearson & Brooks (Cllr Brooks arrived at Item 5 Receipts & payments account year 2019/20)

047(2019-20) Recording of meeting

Standing orders point 12f the Chairman or a Committee member may request a resolution at the commencement of a meeting to have the meeting recorded.

Resolved: The Committee agreed that going forward, every meeting should be recorded.

048(2019-20) Apologies

Cllr Ryder

049(2019-20) Declaration of Interests and Dispensations

Item 10d Cllr Harter; non pecuniary interest Chair Kepple Lane Trust

050(2019-20) Public participation

No questions were asked.

051(2019-20) Receipts & payments account year 2019/20

The Committee were asked to approve the following:

- a) Bank reconciliation year ending 30 September 2019 for the 3 cashbooks.
- b) Summary receipts & payments from 1 April 2019 to 30 September 2019
- c) Detailed receipts & payments budget report (1 April 2019 to 30 September 2019)
- d) List of receipts & payments from the cashbook (1 April 2019 to 30 September 2019) The Clerk had provided the Committee with a statement of receipts and payments for the quarter under each heading of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget.

A copy of the cashbook had also been circulated.

The Clerk reported that Cllr Allan had verified the bank reconciliations (for all accounts) produced by the RFO. He had signed the reconciliations and the original bank statements as evidence of verification. There were no exceptions to report; adhering to financial regulation 2.2.

Resolved:

- a) Bank reconciliation month ending 30 September 2019
Resolved: The bank reconciliations for the 3 cash books were approved.
- b) Summary receipts & payments (1 April 2019 to 30 September 2019)

The Clerk reported that she had spoken with Rialtas software. EMR codes cannot be deleted as there is a history to them. The only option to remove them, is to overwrite them with a new EMR heading and use the same number.

Resolved: The summary receipts & payments (1 April 2019 to 30 September 2019) was approved. The Committee further resolved to amend the summary sheet to delete the words 'current year end' on the right-hand column and in the title block.

- c) Receipts/Payments Report by budget (1 April 2019 to 30 September 2019)
The Clerk reported that she had spoken with Rialtas software. Budget figures approved part way through the year cannot be added into the annual budget. The Amenities (approved £2,000) and Youth Council (approved £250) codes will be shown as an overspend.

Cllrs asked the RFO about the following variances to budget, the RFO responded as follows:

- i) Code 4101; office accommodation – the Clerk confirmed that an invoice had not been received
 - ii) Code 4130 Insurance – Invoice due in March 2020
 - iii) Code 4760 Playing field costs - awaiting invoice for inspections
- The Clerk reported that the income for the scout hut and allotments was to be collected

Resolved: The income and expenditure report was approved.

- d) List of receipts and payments from the cashbook (1 April 2019 to 30 September 2019)
The RFO was asked about the 2 payments in Cashbook 3, 3/9/19 to RBS Invoice Finance. The Clerk explained that a credit account was set up with eBuyer.com to purchase the new computer desktop and monitor. The credit account was with RBS Invoice Finance.
The RFO pointed out the correction on the salary payment on 26/9 that had been paid from cashbook 1 instead of cashbook 3.
Resolved: The list of payments and receipts from the cashbook (1 April 2019 to 30 September 2019) were approved.
There were no issues found that involved any recommendations to the Council.

052(2019-20) Internal Auditor

As per the Financial regulation detailed below, the Committee were asked to recommend to Full Council an internal auditor. Jan Finch has offered to be the internal auditor for Garstang at a fee of £150.00

- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;

- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
 - initiate or approve accounting transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

Resolved: The recommendation to Full Council is that Jan Finch be appointed to carry out the Internal Audit for Garstang Town Council, for year end 2020, for a fee of £150.00

053(2019-20) Risk assessment, quarterly review

The Finance Committee (FC) considered the circulated risk register (V1.9). The RFO pointed out that the items to review are: Point 2 - All online bank accounts, Point 18 – Confidentiality.

Resolved:

For point 2 - All online bank accounts, review date be changed to 'June annually'. To recommend to Full Council that the Financial regulations be altered at point:

6.11 Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be retained in a fireproof and lockable cabinet in the Town Council Office, at Garstang Police Station in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

For point 18 Confidentiality; Include iDrive in the 'control' column. Review date be changed to 'June annually'.

054(2019-20) Asset register

Cllrs considered the attached asset register (V1.12) and noted the additions to the register hi-lighted in yellow. The meeting was adjourned to allow Cllr Pearson to speak. He informed the Committee that Garstang in Bloom had its own insurance cover with RHS.

Resolved: Item 34 Computer to be 'scrapped'. The Union flag, at the War Memorial to be added.

The Asset register (V1.12) was approved. The RFO was asked to contact the insurance company to seek advice about other community groups/volunteers (not

Garstang in Bloom) working on Council owned land; Pat Seed Garden and the War Memorial. The RFO to seek advice if 'scrapped/strike through items - can be removed from the register.

055(2019-20) War Memorial

Cllr Harter to follow up contact with the contractor who laid the paving at the memorial for a replacement value of the memorial.

056(2019-20) Income fees

The Town Council's financial regulations state:

9. INCOME

9.3. The council will review all fees and charges at least annually, following a report of the Clerk. Cllrs are asked to consider the fees, as detailed below and make recommendations for the Full Council to approve (October's meeting).

Resolved: The recommendations to Full Council is

- a) Allotments rent
Currently as per tenancy agreement, annual increase of £1 (2019; £39)
- b) Scout Hut rent
Currently the rent is £60 (approved Full Council 106 (2019-20). The tenancy agreement states that the rent is to be reviewed every 5 year period. Next review 2024.
- c) Kepple Lane Park
Lease agreement states a yearly rent of £1 (if demanded) on the 5th July in each year. The Committee recommend that the Town Council do not 'demand' the rent.

057(2019-20) Date of next meetings

25 November 2019 Budget briefing meeting (not a Committee meeting) to members of the Finance Committee.

[Note As per minute 085(2018-19) Resolved: Full Council agreed that Cllrs, who were not on the Finance Committee, could attend the briefing meeting and observe the budget briefing meeting].

14 January 2020 and 14 April 2020.

Meeting finished 20.20