

**REPORT OF THE POLICY & RESOURCES COMMITTEE MEETING 20<sup>TH</sup> MARCH 2018**  
**MEMBERSHIP & ATTENDANCE**

- Chair:** \* Jane White
- Councillors:** \* Tony Edwards  
\* Rodney Kipps  
\* Raj Khiroya  
Carol Kristian  
\* Alison Preedy  
\* Steve Watkins  
\* Jackie Worrall

\*Denotes members present

**Officers Present:** Claire James – Deputy Clerk

**17/66 APOLOGIES FOR ABSENCE**

There were no apologies for absence. Cllr Carol Kristian was absent from the meeting.

**17/67 DECLARATIONS OF INTEREST AND DISPENSATION**

There were no Declarations of Interest or Dispensations.

**17/68 APPROVAL OF MINUTES**

The Committee

**RESOLVED**

That the minutes of the meeting dated 23<sup>rd</sup> January 2018, taken at Full Council on the 6<sup>th</sup> February be approved as a true and correct record.

**17/69 MATTERS ARISING FROM THE MINUTES**

There were no matters arising.

**17/70 FINANCIAL COMPARISON STATEMENT 2017/18**

The Committee

**RESOLVED**

To note the report

**17/71 QUARTERLY CASHBOOK**

**Cllr Raj Khiroya joined the meeting at 7.40pm**

It was requested that when the new IT system comes to Committee for discussion that details of the extra ordinary spend in the last 6 months be part of the paper.

The Committee

**RESOLVED**

To note the report

**17/72 CHRISTMAS LIGHTS**

Members discussed the details within the report and considered the options available from the three companies invited to tender. Outright purchase of lights was discounted on the basis of cost, storage and Health and Safety. It was agreed that consulting parishioners on their views of 4 chosen options would also provide the opportunity to advise them of the cost of provision by the Parish Council which equates to less than £1 per household. Consultation would be by using the CRA channels, the Parish Council website and Facebook. Members then voted on the different options.

The Committee

**RESOLVED**

That if a company had to be chosen due to timescales then the choice was Company C Option four but if not, four options be put forward for parishioner views:

Company A Options 1 and 2

Company B Option 1

Company C Option 4

This was proposed from the Chair and carried unanimously.

**17/73 VILLAGE DAY**

Members discussed the impracticalities of running the two events on the same day. It was noted that Village Day has been held on the second Saturday of July for the 18 years that it had been running. Surprise was expressed that the organiser of the Classic Car show had chosen to cancel and not re-arrange. It was however felt to be unfair for the Council to donate to one charity and not the others in Chorleywood and it was agreed that all three should be treated equally.

The Committee

**RESOLVED**

To increase the suggested donation to £1200 but to share this across the three charities in Chorleywood, The Peace Hospice, Keech Hospice and the Dogs Trust, each to receive £400. The Peace Hospice to be given the opportunity of the bucket collection at Village Day

This was proposed By Cllr Tony Edwards, seconded by Cllr Raj Khiroya and carried unanimously.

**17/74 GENERAL DATA PROTECTION REGULATIONS**

It was noted that two of the Parish Councils had already agreed in principle to engage the DPO centre. Members were also made aware that both HAPTC and NALC were taking the GDPR forward.

The Committee

**RESOLVED**

To engage the DPO Centre as the Data Process Officer on behalf of the Council.

This was proposed from the Chair and carried unanimously.

#### **17/75 PARISH BANK ACCOUNTS**

Options of using the Post Office when the local Co-op branch closes were discussed but the practicalities of withdrawing cash was still an issue. It was noted that as well as being the cheaper option there were still several branches of Santander in the area. It was also felt that BACS payment of salaries etc should be part of any move of bank.

The Committee

**RESOLVED**

That if Officers wish to move bank then Santander was the chosen option.

This was proposed from the Chair and carried unanimously

#### **17/75 QUIZ NIGHT**

The breakdown of costs for the bar and food with profit margins was discussed. There was some concern expressed that increasing the ticket price would deter some from attending although it was noted that Quiz night was always oversubscribed. It was generally felt that the food was an important part of the evening. To reduce the load with respect to the bar, it was agreed that Cllrs could take on the logistics of the bar arrangements with the possibility of using plastic/disposable glasses.

The Committee

**RESOLVED**

That the cost of the tickets remains at £15 and the logistics of the bar are reviewed to reduce costs with more assistance from Cllrs.

This was proposed by Cllr Jackie Worrall, seconded by Cllr Alison Preedy and carried unanimously

#### **17/77 PROPERTY REGISTER**

It was noted that the Clerk had employed the services of a surveyor to deal with the South Lodge Lease issues. Concern was expressed at the time that had been taken to date but it was noted that it was only in the last week that the Clerk had received the rent proposal from TRDC. Cllr Raj Khuroya offered his services if he was able to assist. It was understood that the proposal was not yet signed off by TRDC and was being discussed at committee this week.

It was suggested that for a lease to be enforceable that a minimum payment needed to be made. The list of leases needed to be reviewed on this basis.

The Committee

RESOLVED

To note the Property Register with thanks expressed to the Clerk for the production of it.

**17/78 DRAFT CONSTITUTION**

It was unclear to members what the requirement was for the constitution and it was agreed that it would be deferred to the next meeting for the Clerk to advise. In passing, two amendments to the draft were noted for correction.

**17/79 THE FOUR YEAR VISION**

Details within the four year vision were discussed.

**Property Register** – As this was now in place the review date should be updated to September 18.

**Website** – The Chair advised that good progress was being made and she would shortly be reviewing the text to ensure consistency of style across the different contributions. Target live date was still 1<sup>st</sup> April, 2018

**South Lodge** – This had been discussed earlier in the meeting

**Requisition of Assets** – It was noted that the transfer of the asset was still in the hands of the solicitors. The priority was changed to 3.

**Strategic/Succession Planning** – It was suggested that with the forthcoming double election, this needed to be factored into this planning. This item was tasked as Priority 2.

**IT** – This had been added to the Four Year vision as a new item at the previous meeting, tasked at Level 2

**Data Protection** – It was agreed that this should be added as a priority 1 task.

It was suggested that the insurance company should have a copy of the Asset register and that it needed to be recorded that a copy had been given to them.

**17/80 HEALTH & SAFETY**

Nothing to report

**17/81 ACCIDENTS AND COMPLAINTS RECEIVED**

No items to report.

**17/82 EXCLUSION OF PRESS AND PUBLIC**

Agenda Item 18 South Lodge Lease had been discussed under part one of the meeting and therefore there was no business to be taken in private.

**17/83 CLOSURE**

The meeting having started at 7.30pm closed at 9 pm

These minutes have been checked by the Chairman.

Signature ..... Date.....

These minutes were agreed as a true and correct record at the Policy & Resources meeting and signed by the Chairman.

Signature ..... Date .....

## SUMMARY OF ACTIONS AND RESOLUTIONS REQUIRING ACTION

REFERENCE	RESOLUTION / ACTION	ACTION REQUIRED	BY WHOM
16/70	Action	The suggestion for a transfer of money of £750 from the War Memorial Hall for the new website, to be put to the Halls Committee as many of the improvements are for the Halls. <i>Ongoing</i>	Clerk
17/11	Action	The Clerk to see key officers at TRDC to discuss the Parish Office lease renewal and the proposed refurbishment works. <i>Completed</i>	Clerk
17/29	Action	To invite a number of alarm companies to review existing system and advise on replacement options. <i>Ongoing</i>	Deputy Clerk
17/54	Action	Prices be obtained for Christmas lights. <i>Completed</i>	Admin Assistant
17/58	Action	Quiz Night statistics and information be brought forward to the next meeting. <i>Completed</i>	Clerk
17/60	Action	Property Register – create a spreadsheet with the data for the Properties to bring back to next meeting. <i>Completed</i>	Deputy Clerk
17/60	Action	Website – bring forward the final draft for the website to the next meeting with a view of going live on 1 <sup>st</sup> April. <i>Ongoing</i>	Deputy Clerk
17/60	Action	South Lodge – once planning permission is received to go out to tender for the works. <i>Ongoing</i>	Clerk
17/60	Action	South Lodge – continue with the process of renewing the lease. <i>Ongoing</i>	Clerk
17/60	Action	Requisition of Assets – once the handover of the asset agreed, ask the surveyor to create a schedule of immediate works. Cllrs to meet to decide on the future of the building in the short medium term. <i>Ongoing</i>	Clerk Cllrs working party
17/60	Action	Strategic Planning – Chair and Clerk to meet to discuss this further. <i>Ongoing</i>	Chair, Clerk
17/60	Action	IT – Clerk to arrange meeting with Cllr Marshall to discuss IT needs before going out to tender. <i>Ongoing</i>	Clerk – Cllr Marshall
17/64	Action	Ordering of a Memorial Plaque. <i>Ongoing</i>	Deputy Clerk
17/71	Action	To include details of the extra IT spend incurred in recent months in the report on the new IT for the office	Clerk
17/72	Action	To put the 4 options for Christmas Lights out for Parishioners views	Clerk / Admin Officer
17/77	Action	To review the list of leases to ensure that a minimum payments was made	Clerk
17/79	Action	To record that the Insurance Company had a copy of the Asset Register	Clerk

**Note: Completed actions will be removed one meeting after completion has been recorded.**

Month No : 1

Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>Policy &amp; Resources</b>								
<u>200. Salaries - Policy &amp; Resources</u>								
4000	Salaries	93,307	0	92,000	92,000		92,000	0.0 %
4020	PAYE & NI	33,271	0	38,250	38,250		38,250	0.0 %
4030	Superannuation	31,627	0	33,150	33,150		33,150	0.0 %
4050	Training & Conferences	688	0	2,000	2,000		2,000	0.0 %
4055	Travelling Expenses	2,019	0	2,320	2,320		2,320	0.0 %
4520	Mobile Telephone	198	0	220	220		220	0.0 %
Salaries - Policy & Resources :- Expenditure		<b>161,109</b>	<b>0</b>	<b>167,940</b>	<b>167,940</b>	<b>0</b>	<b>167,940</b>	<b>0.0 %</b>
<b>Net Expenditure over Income</b>		<b>161,109</b>	<b>0</b>	<b>167,940</b>	<b>167,940</b>			
<u>210. General Administration</u>								
4100	Website	1,157	0	2,100	2,100		2,100	0.0 %
4105	Photocopying	2,131	0	3,800	3,800		3,800	0.0 %
4110	Postage	1,132	0	1,370	1,370		1,370	0.0 %
4115	Stationery & Office Equipment	1,831	0	1,700	1,700		1,700	0.0 %
4120	Subscriptions & Donations	2,716	0	2,700	2,700		2,700	0.0 %
4125	Office Cleaning	361	0	500	500		500	0.0 %
4130	Office Maintenance	1,594	0	1,830	1,830		1,830	0.0 %
4135	Computer	6,841	0	4,785	4,785		4,785	0.0 %
4140	Village Day	5,339	0	5,000	5,000		5,000	0.0 %
4145	Christmas Lights	640	0	3,600	3,600		3,600	0.0 %
4146	Quiz Night	11,344	0	0	0		0	0.0 %
4155	Chorleywood in Bloom	2,722	0	2,200	2,200		2,200	0.0 %
4160	Mapping System	500	0	725	725		725	0.0 %
4900	Misc Expenditure	1,546	0	1,000	1,000		1,000	0.0 %
General Administration :- Expenditure		<b>39,854</b>	<b>0</b>	<b>31,310</b>	<b>31,310</b>	<b>0</b>	<b>31,310</b>	<b>0.0 %</b>
1200	Chorleywood in Bloom	1,687	0	800	-800			0.0 %
1206	Quiz Night Income	11,425	0	0	0			0.0 %
1210	Village Day Income	6,478	0	6,500	-6,500			0.0 %
1230	Caddy Sacks	237	0	0	0			0.0 %
1250	Contribution from WMH	3,030	0	1,425	-1,425			0.0 %
1255	Contribution from RBL	512	0	530	-530			0.0 %
1260	Community/NHP Income	500	0	0	0			0.0 %
1900	Miscellaneous Income	1,740	0	750	-750			0.0 %
General Administration :- Income		<b>25,608</b>	<b>0</b>	<b>10,005</b>	<b>-10,005</b>			<b>0.0 %</b>
<b>Net Expenditure over Income</b>		<b>14,245</b>	<b>0</b>	<b>21,305</b>	<b>21,305</b>			

Month No : 1

Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>220</b>	<b>Services - General</b>							
4201	Recycling Office	162	0	175	175		175	0.0 %
4205	Gas	590	0	1,800	1,800		1,800	0.0 %
4210	Electric	1,398	0	2,000	2,000		2,000	0.0 %
4215	Water	247	0	320	320		320	0.0 %
4220	Telephone	4,760	0	4,840	4,840		4,840	0.0 %
	Services - General :- Expenditure	<b>7,158</b>	<b>0</b>	<b>9,135</b>	<b>9,135</b>	<b>0</b>	<b>9,135</b>	<b>0.0 %</b>
	<b>Net Expenditure over Income</b>	<b>7,158</b>	<b>0</b>	<b>9,135</b>	<b>9,135</b>			
<b>230</b>	<b>Community Engagement</b>							
4250	Chorleywood Matters	3,741	0	5,460	5,460		5,460	0.0 %
4255	PCSOs	27,313	0	33,500	33,500		33,500	0.0 %
4260	Defibrillators	170	0	1,000	1,000		1,000	0.0 %
	Community Engagement :- Expenditure	<b>31,223</b>	<b>0</b>	<b>39,960</b>	<b>39,960</b>	<b>0</b>	<b>39,960</b>	<b>0.0 %</b>
	<b>Net Expenditure over Income</b>	<b>31,223</b>	<b>0</b>	<b>39,960</b>	<b>39,960</b>			
<b>250</b>	<b>Grants &amp; S137 Payments</b>							
4300	Grants Given	2,647	0	5,000	5,000		5,000	0.0 %
4310	War Memorial Hall Grant	5,000	0	5,000	5,000		5,000	0.0 %
	Grants & S137 Payments :- Expenditure	<b>7,647</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0.0 %</b>
	<b>Net Expenditure over Income</b>	<b>7,647</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>			
<b>260</b>	<b>Professional Fees - P&amp;R</b>							
4350	Audit	4,999	-2,263	3,200	5,463		5,463	-70.7 %
4355	Legal & Professional Fees	3,145	0	3,640	3,640		3,640	0.0 %
4360	HR Service Contract	4,560	0	4,785	4,785		4,785	0.0 %
4365	Insurance	8,861	0	9,500	9,500		9,500	0.0 %
4370	Health & Safety	615	0	1,000	1,000		1,000	0.0 %
	Professional Fees - P&R :- Expenditure	<b>22,180</b>	<b>-2,263</b>	<b>22,125</b>	<b>24,388</b>	<b>0</b>	<b>24,388</b>	<b>-10.2 %</b>
	<b>Net Expenditure over Income</b>	<b>22,180</b>	<b>-2,263</b>	<b>22,125</b>	<b>24,388</b>			
<b>270</b>	<b>Civic</b>							
4400	Chairman's Allowance	273	0	500	500		500	0.0 %
4405	Chairman's Charity	0	0	400	400		400	0.0 %
	Civic :- Expenditure	<b>273</b>	<b>0</b>	<b>900</b>	<b>900</b>	<b>0</b>	<b>900</b>	<b>0.0 %</b>
1270	Chairman's Charity Income	0	0	400	-400			0.0 %
	Civic :- Income	<b>0</b>	<b>0</b>	<b>400</b>	<b>-400</b>			<b>0.0 %</b>
	<b>Net Expenditure over Income</b>	<b>272</b>	<b>0</b>	<b>500</b>	<b>500</b>			



Month No : 1

## Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Policy & Resources :- Expenditure	<b>269,444</b>	<b>-2,263</b>	<b>281,370</b>	<b>283,633</b>			<b>-0.8 %</b>
Income	<b>25,608</b>	<b>0</b>	<b>10,405</b>	<b>-10,405</b>			<b>0.0 %</b>
<b>Net Expenditure over Income</b>	<b>243,836</b>	<b>-2,263</b>	<b>270,965</b>	<b>273,228</b>			

## 1. Policy & Resources

Item	Detail	Other Committees affected	Prioritisation rank 1-5, 1 is the highest priority	Resource required (PC Staff/Councillors/External)	Anticipated Cost	Date work is due to commence	Target date for completion	Progress
Property Register	Document all the buildings within the Council's ownership and buildings of significance in the area (Localism Act ref – first refusal) – a Panel to be established to manage this going forward	All	<b>3</b>	Office to commence work on the directory working through leases and other relevant documentation to establish a database that allows the Council to understand when renewals, maintenance etc. are required	Staff time Database software?	September 2017	Review in September 2018 at P&R	Commenced with working party set up Cllrs White, Khiroya, Wood & Clerk
Website	To Look at the website for all committees and update details with easy to understand direction.	All	<b>2</b>	Committee set up of Cllrs Wood and White with the Admin Assistant and Deputy Clerk	None Specific	September 2016	April 2018	Working party of Cllr White & Wood, Admin Assistant & Deputy Clerk
South Lodge refurbishments	To look at the maintenance of South Lodge to include internal and external decoration. To look at office accommodation.	All	<b>1</b>	A sub Committee be setup to look at all the council owned and leased buildings with a view of creating a proper maintenance schedule.	£35000	Spring 2017	Autumn 2018	
Requestion of Assets	That a working e be created to look in more detail at the feasibility study and come up with recommendations reporting in the first instance to the P&R Committee.			That the working party look at the requirements for the asset in the short, medium and long term. Working party to consist of Cllrs, Edwards, Khiroya, Kipps, Kristian and White				

Strategic/ Succession Planning	That the Council look at the strategic and succession planning for replacement of expertise within the council			Look at succession planning for both officers and Councillors. To have in place a recruitment pack for the clerk with the necessary skill set now required.				

**CHORLEYWOOD PARISH COUNCIL**

**POLICY & RESOURCES COMMITTEE MEETING**

**Agenda Item 7**

**Date: 12<sup>th</sup> June 2018**

**Subject: Christmas Lights**

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**Committee Member:**

**Officer Contributors:** Clerk

**Status (public or exempt):** Public

**Wards affected:** All

**Enclosures:** Appendix 1 – Christmas light design

**Contact for further information:** Clerk

**1. BACKGROUND INFORMATION**

- 1.1 Members will be aware that the contract on the solar powered trees has expired.
- 1.2 The Chorleywood Residents Association carried out a survey of the type of lights that should be displayed in the forthcoming year. 84 responses were received and the contractor has been asked to quote for the winning design. 40.5% of respondents chose the design as detailed in the attached in appendix 1

**2. RELEVANT PREVIOUS DECISIONS**

**P&R 20<sup>th</sup> January 2018**

**17/54      CHRISTMAS LIGHTS**

Members discussed the details within the report and agreed that more traditional lights should be investigated. They suggested a budget of £4,000 and asked officers to report back with suggestions.

**17/72      CHRISTMAS LIGHTS**

The Committee

**RESOLVED**

That if a company had to be chosen due to timescales then the choice was Company C Option four but if not, four options be put forward for parishioner views:

Company A Options 1 and 2

Company B Option 1

Company C Option 4

This was proposed from the Chair and carried unanimously.

### **3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS**

- 3.1 The Council is covered by insurance for this type of lighting
- 3.2 There is an additional cost for the stress testing of the lamp columns and also for the electrical supply from EDF energy.

### **4. RISK MANAGEMENT ISSUES**

- 4.1 None specific

### **5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS**

- 5.1 The prices for the three year contract are as follows
  - 16 x Colum Decorations twin baubles – white rope light and warm white mini lights
  - 1 x new column power
  - Installation, maintenance, removal and storage £3964.00 per year.

*There will be additional fees for the electricity, stress testing of the lamp columns and HCC licence amounting to an estimated £500*

- 5.2 The current budget is £3600 therefore there is likely to be a £864 budget short fall for each year, amounting to a total of £2592. However it must be remembered that last year due to previous year failings there was a net budget saving of £2960, which was returned to reserves, therefore this will cover the increase in costs over the next three years without effecting the precept.

### **6. LEGAL ISSUES**

- 6.1 None specific at this stage.

### **7. RECOMMENDATIONS**

- 7.1 That the Committee considers the details within the report and decides to engage the company to supply the Christmas lights for a period of three years.

**CHORLEYWOOD PARISH COUNCIL**

**POLICY & RESOURCES COMMITTEE MEETING**

**Agenda Item 8.**

**Date: 12<sup>th</sup> June 2018**

**Subject: General Data Protection**

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**Committee Member:**

**Officer Contributors:** Clerk

**Status (public or exempt):** Public

**Wards affected:** All

**Enclosures:** Appendix 1 – Privacy and Cookie Policy

**Contact for further information:** Clerk

**1. BACKGROUND INFORMATION**

- 1.1 The General Data Protection Regulation (GDPR) as well as the Data Protection Act 2018 came into force on 25<sup>th</sup> May 2018.
- 1.2 NALC's successful campaign to mitigate the impact of GDPR on Parish Councils, has resulted in an amendment to Clause 7 (3) of the Act exempting councils from the requirement to appoint a Data Protection Officer. NALC will be updating guidance which we will forward to Parish Councils in due course.
- 1.3 Councils are still required to comply with the requirements of the GDPR, and therefore the initial 'impact assessment' element of the DPO Centre service is still required, therefore the first section of the training has been arranged for 7<sup>th</sup> August 2018. This will include all the parish councils within Three Rivers and the assessment will take place of the key elements of our business, eg finance, allotments etc.
- 1.4 Once this has been completed there will be an additional two sessions with each council to look at the work specifically carried out eg Cemetery. They will also look storage or data both in paper and electronic format and make relevant suggestions.
- 1.5 Once this work has been carried out DPO will produce a 'traffic light' document which will advise the Council of its obligations.
- 1.6 In the meantime attached in Appendix 1 is the Privacy and Cookie policy for approval which is require to be placed on the Council website with immediate effect.

## **2. RELEVANT PREVIOUS DECISIONS**

**P&R 23<sup>rd</sup> January 2018**

### **17/56 GENERAL DATA PROTECTION REGULATIONS**

The Committee

Resolved

That Budget provision of £11,000 be set aside for implementation of GDPR

That the Clerk explores the opportunity of shared services with the other Parishes within Three Rivers.

This was proposed by Cllr Watkins, seconded by Cllr Worrall and unanimously approved.

## **3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS**

3.1 The Paris Council should enter into the spirit of GDPR and will need to ensure that their policies and procedures are up to date.

3.2 The Councils retention policy will be reviewed following the training in August along with any documentation relating to Data Protection.

## **4. RISK MANAGEMENT ISSUES**

4.1 None specific

## **5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS**

5.1 A budget of £11,000 has been set aside for the upgrade of the Councils systems to keep in line with the GDPR legislation. This will cover software and the electronic retention of data.

## **6. LEGAL ISSUES**

6.1 None specific at this stage.

## **7. RECOMMENDATIONS**

7.1 That the Committee note the report and approve the Privacy and Cookie Policy to be placed on the Website.

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# **Chorleywood Parish Council**

*Internal Audit Report 2017-18: Final update*

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*Adrian Shepherd-Roberts*

*For Auditing Solutions Ltd*



## **Background**

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to Chorleywood Parish Council.

This report sets out the work undertaken in relation to the 2017-18 financial year, which took place on 30<sup>th</sup> & 31<sup>st</sup> October 2017 and 10<sup>th</sup> January and 30<sup>th</sup> May 2018. At our first visit we also reviewed and verified detail of the War Memorial Hall Statement of Accounts for 2016-17, duly signing off the Independent Examiner's Certificate for submission to the Charity Commission.

## **Internal Audit Approach**

In undertaking our reviews for the year, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

## **Overall Conclusion**

We have concluded that, on the basis of the programme of work we have undertaken, the Council has maintained adequate and effective internal control arrangements.

We ask that members consider the content of this report and acknowledge that the report has been reviewed by Council

We are pleased to acknowledge that Council members and officers continue to operate a sound, pro-active approach to risk management and corporate governance issues, together with the development and management of effective internal controls and procedural documentation.

We have completed and signed the 'Annual Internal Audit Report' in the year's Annual Governance and Accountability Return, having concluded that, in all significant respects, the control objectives set out in that report were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

# Detailed Report

## Maintenance of Accounting Records & Bank Reconciliations

The Council has utilised RBS Omega software for this financial year to maintain its day-to-day accounting records, which also form the basis of the year-end Statement of Accounts and Annual Return. Our objective in this area is to ensure that the accounting records are being maintained accurately and in a timely manner and that no anomalous entries appear in cashbooks or financial ledgers. We have consequently: -

- Ensured that an appropriate income and expenditure coding structures are in place;
- Agreed the year's opening balances for 2017-18 to those reported in the closing Trial Balance and Annual Return for 2016-17;
- Reviewed the current account bank reconciliations as at 30<sup>th</sup> April, 30<sup>th</sup> September and 31<sup>st</sup> December 2017 and 31<sup>st</sup> March 2018 ensuring that no long-standing "out-of-date" cheques or other anomalous entries exist;
- Reviewed transactions on the Council's other accounts where surplus funds are deposited in order to achieve a better rate of interest return;
- Tested a further sample of transactions for the year to March 2018 between the cashbook and Co-op bank statements, inter account transfers; and
- Checked and agreed any "sweep" transfers between the current and business premium account for the year to 31<sup>st</sup> March 2018.

### *Conclusions*

*No significant issues arise in this area.*

## Review of Corporate Governance

Our objective is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders; that financial transactions are made in accordance with the extant Financial Regulations and that we have a reasonable expectancy of identifying any actions of a potentially unlawful nature that have been or may be considered for implementation.

- We have completed our review of the full Council and Standing Committee minutes for the financial year to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist; and
- We noted at our previous audit that both Standing Orders (SOs) and Financial Regulations (FRs) were reviewed and approved by Full Council in November 2015 to include the new Procurement Guidelines (Issued April 2015).

### *Conclusions*

*We are pleased to report that no issues have been identified in this area warranting further comment.*

## Review of Expenditure

Our aim here is to ensure that, in addition to confirming that sound financial control procedures are in place: -

Council resources are released in accordance with the Council's approved procedures and budgets;

- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- The correct expense codes have been applied to invoices when processed;
- To ensure compliance with the above criteria, we have selected a sample of payments processed in the financial year to March 2018 including all those individually in excess of £2,000 together with every 30<sup>th</sup> payment with 34 examined to December 2017 totalling £212,519 equating to 49% of total non-pay related expenditure.

In relation to VAT, we note that electronic return submissions (as required by extant legislation) continue to be made. We have verified the first two quarters submissions to the underlying control account to March 2018.

### *Conclusions*

*There are no issues arising in this area to warrant formal recommendation.*

## Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health / safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

- Examined the Council's approach to the identification, recording and management of financial risks, reviewing the Council's schedule of risk assessments together with other risk documentation developed by the Clerk, also noting that the risk assessments have been reviewed and re-adopted by the Council in February 2018; and
- At this first visit for 2017-18 we examined the Council's insurance policy with Aviva for the financial year and confirmed that appropriate cover is in place in each relevant area which includes Public Liability and Employers Liability at £10million respectively and Fidelity Cover at £500,000.

### *Conclusions*

*No issues have arisen in this area warranting formal comment or recommendation currently with appropriate insurance cover in place.*

## **Precept Determination and Budgetary Control**

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from the District Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We note that the Council, at its February 2018 meeting, approved a precept of £468,705 for 2018-19.

We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

We note that the year-end General Fund balance stood at £264,218 which approximates to four months' expenditure at current levels.

### ***Conclusions***

*There are no issues arising in this area to warrant formal recommendation.*

## **Review of Income**

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that all income due to the Council is identified and invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies.

We have undertaken a review of the Village Day income, management controls, receipts and accounts recorded in the Omega accounting software and we are satisfied that this is well managed and that funds received are banked in a timely manner.

We note that The Council have also considered and approved an increase in fees for the Lawn Cemetery, Memorial plaques and allotments for 2018-19.

We have again at this update visit reviewed the Sales Ledger and the outstanding invoices and following a discussion with the Clerk consider that there are no significant long outstanding debts.

### ***Conclusions***

*There are no issues arising in this area to warrant formal recommendation.*

## **Petty Cash Account**

We are required, as part of the annual Internal Audit reporting process on the Annual Return, to indicate the soundness of controls in this area of the Council's financial activities and note that an Imprest style petty cash scheme operates at the Council office with a maximum

holding of £200. We have reviewed the Petty Cash file for the Parish Council at this visit to ensure that the systems continue to operate effectively, also verifying the receipts and the physical cash held against the control records maintained.

### *Conclusions*

*No matters arise warranting formal comment or recommendation.*

## **Salaries and Wages**

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, as regards employee contribution bandings. To meet this objective, we have:

- Reviewed the Council's payroll preparation procedures;
- Checked to ensure that the Council has reviewed and approved appropriate pay scales for staff;
- Checked and agreed the amounts paid to individuals by reference to the approved pay rates, examining payments made in September 2017;
- Ensured that PAYE, NIC and superannuation deductions have been made accurately by reference to the HMRC software and revised pension contribution bands;
- Ensured that the appropriate month's deductions and contributions have been paid over to HMRC and the County Pension Fund in a timely manner;
- Checked that any overtime paid is properly supported by duly authorised timesheets.

### *Conclusions*

*We are pleased to report that no significant issues have been identified in this area.*

## **Fixed Asset Registers**

The Governance and Accountability Manual requires all councils to maintain a record of all assets owned. We have checked and agreed the principles used in the detail, as recorded in the Council's Asset Register, noting that it has been prepared using purchase cost values or where that value is unknown at the previous year's Return level or uplifted or decreased to reflect the acquisition or disposal of assets.

### *Conclusion*

*No issues require formal comment or recommendation.*

## **Investments and Loans**

The Council "invests" surplus funds in a Co-op Instant Access account, National Westminster account and a Scottish Widows "60-day investment account". We have

reviewed and verified detail for the year, together with accumulated gross interest with no issues arising. The Council has no loans either repayable to or by it.

***Conclusions***

***There are no issues arising in this area to warrant formal recommendation.***

## **Annual Governance and Accountability Return**

The 1996 Accounts and Audit Regulations required that all Councils prepare a detailed Statement of Accounts, together with supporting statements identifying other aspects of the Council's financial affairs.

We have examined the Council's procedures in relation to the preparation of the year-end detailed Annual Governance and Accountability Return data, also reviewing the arrangements for the identification of year-end debtors and creditors with no issues arising.

***Conclusions***

***No issues have arisen in this review area and, on the basis of work undertaken during the year, we have duly signed off the Internal Audit Report of the Annual Governance and Accountability Return, assigning positive assurances in each relevant area.***

**CHORLEYWOOD PARISH COUNCIL**

**POLICY & RESOURCES COMMITTEE MEETING**

**Agenda Item 10.**

**Date:** 12<sup>th</sup> June 2018

**Subject:** Sales ledger unpaid invoices

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**Committee Member:**

**Officer Contributors:** Clerk

**Status (public or exempt):** Public

**Wards affected:** All

**Enclosures:**

**Contact for further information:** Clerk

**1. BACKGROUND INFORMATION**

- 1.1. Following closure of the year end accounts there are a number of invoices that need to be written off. This requires the Committee approval.
- 1.2. Details of the invoices are listed in item 5, Financial implications

**2. RELEVANT PREVIOUS DECISIONS**

- 2.1. None specific

**3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS**

- 3.1 None Specific

**4. RISK MANAGEMENT ISSUES**

- 4.1 None specific

**5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS**

- 5.1 Three invoices need to be amended and/or written off

**1. 28/10/16 Invoice number 16054 £1,000 Sewell & Gardner**

This invoice was raised for sponsorship of the Community Plan. The company were under that understanding that the invoice would be paid in two halves, £500 for the Community Plan and £500 towards the Neighbourhood Plan. A new invoice was raised for the £500 and the invoice listed above needs to be written off.

**2. 01/12/2016 Invoice number 16060 £500 Friends of Chorleywood Common**

An invoice was raised to Friends of Chorleywood Common for the contribution towards the crossing on the A404. FoCC agreed to pay £250.00 which was paid from a separate invoice. This invoice needs to be written off.

**3. 06.01/2017 Invoice number 16065 £955.50 Regiment Fitness**

Regiment Fitness has a licence to use the Common for fitness classes. It was reported to the Open Spaces meeting that the Company had gone into liquidation. This invoice needs to be written off.

**6. LEGAL ISSUES**

6.1 None specific

**7. RECOMMENDATIONS**

7.1 That the Committee agree to write off the above invoices at the start of this new financial year.



**CHORLEYWOOD PARISH COUNCIL**

**POLICY & RESOURCES COMMITTEE MEETING**

**Agenda Item 11.**

**Date: 12<sup>th</sup> June 2018**

**Subject: Change in Business Rates**

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**Committee Member:**

**Officer Contributors:** Clerk

**Status (public or exempt):** Public

**Wards affected:** All

**Enclosures:**

**Contact for further information:** Clerk

**1. BACKGROUND INFORMATION**

- 1.1. The Council has received information from TRDC regarding the business rates on the Cemetery and South Lodge.
- 1.2. The rateable value of the Cemetery was £1,675 and was effectively disregarded for granting Small Business Rate Relief on the Parish Council offices at South Lodge. The second property (South Lodge) with a rateable value below £2,600 did not affect eligibility for relief on the main property.
- 1.3. After the 2017 valuation, the disregarded increased to £2,900 but the rateable value of the Cemetery increased to £4,850 which meant that it could no longer be disregarded and the entitlement to small business rate relief ended for the council offices as the Parish Council occupy both sites.

**2. RELEVANT PREVIOUS DECISIONS**

- 2.1. None specific

**3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS**

- 3.1 None Specific

**4. RISK MANAGEMENT ISSUES**

- 4.1 None specific

**5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS**

- 5.1 In 2017/18 the Council Paid £868 Business Rates for the Lawn Cemetery

5.2 In 2018/19 Business Rate demands have increase as follows

Lawn Cemetery £961  
South Lodge £4452

The Parish Council were not made aware of the revaluation until 24<sup>th</sup> March 2018. The Clerk asked TRDC for a detailed explanation and received a reply which is detailed in the background information on 8<sup>th</sup> May 2018

5.3 No budget provision has been made for this increase.

## **6. LEGAL ISSUES**

6.1 None specific

## **7. RECOMMENDATIONS**

7.1 That the Committee note the report

7.2 That the Committee advise if they wish the Clerk to appeal to the valuation office regarding the increase in the valuation of the cemetery, bearing in mind the valuation is double the lower limit.

**CHORLEYWOOD PARISH COUNCIL**

**POLICY & RESOURCES COMMITTEE MEETING**

**Agenda Item 12.**

**Date: 12<sup>th</sup> June 2018**

**Subject: Councillor Training**

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**Committee Member:**

**Officer Contributors:** Clerk

**Status (public or exempt):** Public

**Wards affected:** All

**Enclosures:**

**Contact for further information:** Clerk

**1. BACKGROUND INFORMATION**

- 1.1. Members will be aware that Councillor training was arranged for 20<sup>th</sup> June 2018. A number of Councillors could not attend, and there was only one positive response by the deadline. The training session was therefore cancelled.
- 1.2. On each agenda there is an item on Councillor training and it is suggested that the first 10 minutes of the meeting is spent on with an overview from the officer and a Q&A session regarding a specific topic. For example Open Spaces have asked for a briefing session on the process relating to burials.
- 1.3. There are however a number of issues relating to the general running of the Council that would benefit all councillors, such as the roles and responsibilities of both councillors and officers, how to get an item on the agenda, finance, etc.

**2. RELEVANT PREVIOUS DECISIONS**

- 2.1. None specific

**3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS**

- 3.1 It is important that Councillors are fully briefed on process and background in order that they can make informed decisions.
- 3.2 HAPTC hold a number of training courses which will be advised to all members.

**4. RISK MANAGEMENT ISSUES**

- 4.1 None specific

## **5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS**

5.1 There is a budget for training which is shared with the Officers. Members may wish to consider a separate budget for Councillor training

## **6. LEGAL ISSUES**

6.1 None specific

## **7. RECOMMENDATIONS**

7.1 That the Committee considers the report and decides if Councillor training should be provided, and if so in what format.