

Detailed Income & Expenditure by Budget Heading 01/10/2018

Month No: 7

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>Policy & Resources</u>						
<u>200 Salaries - Policy & Resources</u>						
4000 Salaries	49,511	92,000	42,489		42,489	53.8%
4020 PAYE & NI	20,402	38,250	17,848		17,848	53.3%
4030 Superannuation	18,460	33,150	14,690		14,690	55.7%
4050 Training & Conferences	570	2,000	1,430		1,430	28.5%
4055 Travelling Expenses	1,181	2,320	1,139		1,139	50.9%
4520 Mobile Telephone	108	220	112		112	49.1%
Salaries - Policy & Resources :- Indirect Expenditure	90,232	167,940	77,708	0	77,708	53.7%
Movement to/(from) Gen Reserve						
	(90,232)					
<u>210 General Administration</u>						
1200 Chorleywood in Bloom	333	800	467			41.6%
1206 Quiz Night Income	655	0	(655)			0.0%
1210 Village Day Income	4,835	6,500	1,665			74.4%
1250 Contribution from WMH	1,693	1,425	(268)			118.8%
1255 Contribution from RBL	423	530	107			79.9%
1260 Community/NHP Income	(925)	0	925			0.0%
1265 WW1 Event Income	0	500	500			0.0%
1900 Miscellaneous Income	0	750	750			0.0%
General Administration :- Income	7,014	10,505	3,491			66.8%
4165 WW1 Event	148	500	352		352	29.7%
General Administration :- Direct Expenditure	148	500	352	0	352	29.7%
4100 Website	1,944	2,100	156		156	92.6%
4105 Photocopying	1,398	3,800	2,402		2,402	36.8%
4110 Postage	678	1,370	692		692	49.5%
4115 Stationery & Office Equipment	1,088	1,700	612		612	64.0%
4120 Subscriptions & Donations	3,584	3,800	216		216	94.3%
4125 Office Cleaning	160	500	340		340	32.1%
4130 Office Maintenance	1,805	1,830	25		25	98.6%
4135 Computer	3,790	4,785	995		995	79.2%
4140 Village Day	2,669	5,000	2,331		2,331	53.4%
4145 Christmas Lights	2,556	4,600	2,044		2,044	55.6%
4155 Chorleywood in Bloom	2,094	2,200	106		106	95.2%
4160 Mapping System	200	725	525		525	27.6%
4900 Misc Expenditure	389	1,000	611		611	38.9%
General Administration :- Indirect Expenditure	22,354	33,410	11,056	0	11,056	66.9%
Movement to/(from) Gen Reserve						
	(15,488)					

Continued over page

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Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>220 Services - General</u>						
4200 Rates	3,192	0	(3,192)		(3,192)	0.0%
4201 Recycling Office	0	175	175		175	0.0%
4205 Gas	456	1,800	1,344		1,344	25.3%
4210 Electric	546	2,000	1,454		1,454	27.3%
4215 Water	185	320	135		135	57.7%
4220 Telephone	3,175	4,840	1,665		1,665	65.6%
Services - General :- Indirect Expenditure	7,554	9,135	1,581	0	1,581	82.7%
Movement to/(from) Gen Reserve			(7,554)			
<u>230 Community Engagement</u>						
4250 Chorleywood Matters	1,519	5,460	3,941		3,941	27.8%
4255 PCSOs	7,125	33,500	26,375		26,375	21.3%
4260 Defibrillators	0	1,000	1,000		1,000	0.0%
Community Engagement :- Indirect Expenditure	8,644	39,960	31,316	0	31,316	21.6%
Movement to/(from) Gen Reserve			(8,644)			
<u>250 Grants & S137 Payments</u>						
4300 Community Grants	0	5,000	5,000		5,000	0.0%
4305 Small Grants & S137	0	1,000	1,000		1,000	0.0%
4310 War Memorial Hall Grant	5,000	5,000	0		0	100.0%
Grants & S137 Payments :- Indirect Expenditure	5,000	11,000	6,000	0	6,000	45.5%
Movement to/(from) Gen Reserve			(5,000)			
<u>260 Professional Fees - P&R</u>						
4350 Audit	(914)	3,200	4,114		4,114	(28.6%)
4355 Legal & Professional Fees	2,462	3,640	1,178		1,178	67.6%
4360 HR Service Contract	4,560	4,785	225		225	95.3%
4365 Insurance	8,788	9,500	712		712	92.5%
4370 Health & Safety	563	1,000	437		437	56.3%
4375 GDPR	3,750	11,000	7,250		7,250	34.1%
Professional Fees - P&R :- Indirect Expenditure	19,209	33,125	13,916	0	13,916	58.0%
Movement to/(from) Gen Reserve			(19,209)			
<u>270 Civic</u>						
1270 Chairman's Charity Income	0	400	400			0.0%
Civic :- Income	0	400	400			0.0%

Continued over page

Detailed Income & Expenditure by Budget Heading 01/10/2018

Month No: 7

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4400 Chairman's Allowance	0	500	500		500	0.0%
4405 Chairman's Charity	0	400	400		400	0.0%
Civic :- Indirect Expenditure	0	900	900	0	900	0.0%
Movement to/(from) Gen Reserve	0					
Policy & Resources :- Income	7,014	10,905	3,891			64.3%
Expenditure	153,142	295,970	142,828	0	142,828	51.7%
Movement to/(from) Gen Reserve	(146,127)					
Grand Totals:- Income	7,014	10,905	3,891			64.3%
Expenditure	153,142	295,970	142,828	0	142,828	51.7%
Net Income over Expenditure	(146,127)	(285,065)	(138,938)			
Movement to/(from) Gen Reserve	(146,127)					

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	3	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
Strategic Logistics	Look at a 10 year programme for office accommodation and use of Council assets		4	Councillor direction – looking at a vision for the future and making the necessary plans to fulfil the obligations of the Parish.				
Office Accomodation	To look at the maintenance of South Lodge to include internal and external decoration. To look at office accommodation.	All	1	A sub Committee be setup to look at all the council owned and leased buildings with a view of creating a proper maintenance schedule.	£45000	Autumn 2018	Spring 2019	
Request ion 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		2	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,				

	instance to the P&R Committee.			Kristian and White				
Succession Planning Personnel	That the Council look at the strategic and succession planning for replacement of expertise within the Council		4	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. Look at all staffing, Council priorities and allocation of work.				

Chorleywood Parish Council

Annual Budget - By Committee

Note: 18.19 Current Budget -Projected-19.20 Budget

	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward	
<u>Policy & Resources</u>										
<u>200 Salaries - Policy & Resources</u>										
4000	Salaries	86,500	93,307	92,000	49,511	92,000	0	94,750	0	0
4020	PAYE & NI	37,500	33,271	38,250	20,402	38,250	0	39,400	0	0
4030	Superannuation	32,500	31,627	33,150	18,460	33,150	0	34,150	0	0
4050	Training & Conferences	2,000	688	2,000	570	2,000	0	2,000	0	0
4055	Travelling Expenses	2,270	2,019	2,320	1,181	2,320	0	2,390	0	0
4520	Mobile Telephone	220	198	220	108	220	0	225	0	0
	Overhead Expenditure	160,990	161,109	167,940	90,232	167,940	0	172,915	0	0
	Movement to/(from) Gen Reserve	(160,990)	(161,109)	(167,940)	(90,232)	(167,940)		(172,915)		
<u>210 General Administration</u>										
1200	Chorleywood in Bloom	750	1,687	800	333	800	0	830	0	0
1206	Quiz Night Income	0	11,425	0	655	0	0	0	0	0
1210	Village Day Income	5,000	6,478	6,500	4,835	6,500	0	6,500	0	0
1220	Sale of Parish Map	50	0	0	0	0	0	0	0	0
1230	Caddy Sacks	250	237	0	0	0	0	0	0	0
1250	Contribution from WMH	1,370	3,030	1,425	1,693	1,700	0	1,750	0	0
1255	Contribution from RBL	390	512	530	423	530	0	550	0	0
1260	Community/NHP Income	0	500	0	-925	0	0	0	0	0
1265	WW1 Event Income	0	0	500	0	500	0	0	0	0
1900	Miscellaneous Income	750	1,740	750	0	750	0	750	0	0
	Total Income	8,560	25,608	10,505	7,014	10,780	0	10,380	0	0

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Chorleywood Parish Council

Annual Budget - By Committee

Note: 18.19 Current Budget -Projected-19.20 Budget

	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4165 WW1 Event	0	0	500	148	500	0	0	0	0
Direct Expenditure	0	0	500	148	500	0	0	0	0
4100 Website	2,000	1,157	2,100	1,944	2,500	0	2,200	0	0
4105 Photocopying	3,800	2,131	3,800	1,398	3,800	0	3,800	0	0
4110 Postage	1,370	1,132	1,370	678	1,370	0	1,420	0	0
4115 Stationery & Office Equipment	1,635	1,831	1,700	1,088	1,700	0	1,760	0	0
4120 Subscriptions & Donations	2,550	2,716	3,800	3,584	3,800	0	3,930	0	0
4125 Office Cleaning	500	361	500	160	500	0	500	0	0
4130 Office Maintenance	1,760	1,594	1,830	1,805	2,000	0	1,900	0	0
4135 Computer	4,600	6,841	4,785	3,790	5,850	0	4,950	0	0
4140 Village Day	3,500	5,339	5,000	2,669	3,000	0	5,000	0	0
4145 Christmas Lights	3,460	640	4,600	2,556	4,600	0	4,750	0	0
4146 Quiz Night	0	11,344	0	0	0	0	0	0	0
4150 Purchase of Caddy Sacks	200	0	0	0	0	0	0	0	0
4155 Chorleywood in Bloom	3,060	2,722	2,200	2,094	2,200	0	2,275	0	0
4160 Mapping System	725	500	725	200	725	0	725	0	0
4900 Misc Expenditure	1,000	1,546	1,000	389	1,000	0	1,000	0	0
Overhead Expenditure	30,160	39,854	33,410	22,354	33,045	0	34,210	0	0
Movement to/(from) Gen Reserve	(21,600)	(14,245)	(23,405)	(15,488)	(22,765)		(23,830)		
220 Services - General									
4200 Rates	0	0	0	3,192	4,560	0	4,750	0	0
4201 Recycling Office	165	162	175	0	0	0	0	0	0

Continued on next page

Chorleywood Parish Council

Annual Budget - By Committee

Note: 18.19 Current Budget -Projected-19.20 Budget

	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4205 Gas	2,000	590	1,800	456	1,800	0	1,800	0	0
4210 Electric	2,000	1,398	2,000	546	2,000	0	2,000	0	0
4215 Water	130	247	320	185	320	0	330	0	0
4220 Telephone	4,650	4,760	4,840	3,175	4,840	0	5,000	0	0
Overhead Expenditure	8,945	7,158	9,135	7,554	13,520	0	13,880	0	0
Movement to/(from) Gen Reserve	(8,945)	(7,158)	(9,135)	(7,554)	(13,520)		(13,880)		
<u>230 Community Engagement</u>									
4250 Chorleywood Matters	5,250	3,741	5,460	1,519	5,460	0	5,645	0	0
4255 PCSOs	28,500	27,313	33,500	7,125	28,500	0	33,500	0	0
4260 Defibrillators	0	170	1,000	0	1,000	0	1,000	0	0
Overhead Expenditure	33,750	31,223	39,960	8,644	34,960	0	40,145	0	0
Movement to/(from) Gen Reserve	(33,750)	(31,223)	(39,960)	(8,644)	(34,960)		(40,145)		
<u>250 Grants & S137 Payments</u>									
4300 Community Grants	1,000	2,647	5,000	0	5,000	0	5,000	0	0
4305 Small Grants & S137	0	0	1,000	0	1,000	0	1,000	0	0
4310 War Memorial Hall Grant	5,000	5,000	5,000	5,000	5,000	0	5,000	0	0
Overhead Expenditure	6,000	7,647	11,000	5,000	11,000	0	11,000	0	0
Movement to/(from) Gen Reserve	(6,000)	(7,647)	(11,000)	(5,000)	(11,000)		(11,000)		
<u>260 Professional Fees - P&R</u>									
4350 Audit	3,060	4,999	3,200	-914	3,200	0	3,300	0	0

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Chorleywood Parish Council

Annual Budget - By Committee

Note: 18.19 Current Budget -Projected-19.20 Budget

	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4355 Legal & Professional Fees	3,500	3,145	3,640	2,462	3,640	0	3,750	0	0
4360 HR Service Contract	4,600	4,560	4,785	4,560	4,785	0	4,950	0	0
4365 Insurance	10,500	8,861	9,500	8,788	9,500	0	9,850	0	0
4370 Health & Safety	1,000	615	1,000	563	1,000	0	1,000	0	0
4375 GDPR	0	0	11,000	3,750	11,000	0	6,000	0	0
Overhead Expenditure	22,660	22,180	33,125	19,209	33,125	0	28,850	0	0
Movement to/(from) Gen Reserve	(22,660)	(22,180)	(33,125)	(19,209)	(33,125)		(28,850)		
<u>270 Civic</u>									
1270 Chairman's Charity Income	400	0	400	0	400	0	400	0	0
Total Income	400	0	400	0	400	0	400	0	0
4400 Chairman's Allowance	450	273	500	0	500	0	500	0	0
4405 Chairman's Charity	400	0	400	0	400	0	400	0	0
Overhead Expenditure	850	273	900	0	900	0	900	0	0
Movement to/(from) Gen Reserve	(450)	(272)	(500)	0	(500)		(500)		
Policy & Resources - Income	8,960	25,608	10,905	7,014	11,180	0	10,780	0	0
Expenditure	263,355	269,444	295,970	153,142	294,990	0	301,900	0	0
Movement to/(from) Gen Reserve	(254,395)	(243,836)	(285,065)	(146,127)	(283,810)		(291,120)		

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Chorleywood Parish Council

Annual Budget - By Committee

Note: 18.19 Current Budget -Projected-19.20 Budget

	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Budget Income	8,960	25,608	10,905	7,014	11,180	0	10,780	0	0
Expenditure	263,355	269,444	295,970	153,142	294,990	0	301,900	0	0
Movement to/(from) Gen Reserve	(254,395)	(243,836)	(285,065)	(146,127)	(283,810)		(291,120)		

Detailed Income & Expenditure by Projected Budget Heading 01/10/2018

Month No: 7

Committee Report Revised Budget

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<u>Policy & Resources</u>						
<u>200 Salaries - Policy & Resources</u>						
4000 Salaries	49,511	92,000	42,489		42,489	53.8%
4020 PAYE & NI	20,402	38,250	17,848		17,848	53.3%
4030 Superannuation	18,460	33,150	14,690		14,690	55.7%
4050 Training & Conferences	570	2,000	1,430		1,430	28.5%
4055 Travelling Expenses	1,181	2,320	1,139		1,139	50.9%
4520 Mobile Telephone	108	220	112		112	49.1%
Salaries - Policy & Resources :- Indirect Expenditure	90,232	167,940	77,708	0	77,708	53.7%
Movement to/(from) Gen Reserve						
	(90,232)					
<u>210 General Administration</u>						
1200 Chorleywood in Bloom	333	800	467			41.6%
1206 Quiz Night Income	655	0	(655)			0.0%
1210 Village Day Income	4,835	6,500	1,665			74.4%
1250 Contribution from WMH	1,693	1,700	7			99.6%
1255 Contribution from RBL	423	530	107			79.9%
1260 Community/NHP Income	(925)	0	925			0.0%
1265 WW1 Event Income	0	500	500			0.0%
1900 Miscellaneous Income	0	750	750			0.0%
General Administration :- Income	7,014	10,780	3,766			65.1%
4165 WW1 Event	148	500	352		352	29.7%
General Administration :- Direct Expenditure	148	500	352	0	352	29.7%
4100 Website	1,944	2,500	556		556	77.8%
4105 Photocopying	1,398	3,800	2,402		2,402	36.8%
4110 Postage	678	1,370	692		692	49.5%
4115 Stationery & Office Equipment	1,088	1,700	612		612	64.0%
4120 Subscriptions & Donations	3,584	3,800	216		216	94.3%
4125 Office Cleaning	160	500	340		340	32.1%
4130 Office Maintenance	1,805	2,000	195		195	90.3%
4135 Computer	3,790	5,850	2,060		2,060	64.8%
4140 Village Day	2,669	3,000	331		331	89.0%
4145 Christmas Lights	2,556	4,600	2,044		2,044	55.6%
4155 Chorleywood in Bloom	2,094	2,200	106		106	95.2%
4160 Mapping System	200	725	525		525	27.6%
4900 Misc Expenditure	389	1,000	611		611	38.9%
General Administration :- Indirect Expenditure	22,354	33,045	10,691	0	10,691	67.6%
Movement to/(from) Gen Reserve						
	(15,488)					

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Detailed Income & Expenditure by Projected Budget Heading 01/10/2018

Month No: 7

Committee Report Revised Budget

	Actual Year To Date	Projected Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>220 Services - General</u>						
4200 Rates	3,192	4,560	1,368		1,368	70.0%
4205 Gas	456	1,800	1,344		1,344	25.3%
4210 Electric	546	2,000	1,454		1,454	27.3%
4215 Water	185	320	135		135	57.7%
4220 Telephone	3,175	4,840	1,665		1,665	65.6%
Services - General :- Indirect Expenditure	7,554	13,520	5,966	0	5,966	55.9%
Movement to/(from) Gen Reserve						
	(7,554)					
<u>230 Community Engagement</u>						
4250 Chorleywood Matters	1,519	5,460	3,941		3,941	27.8%
4255 PCSOs	7,125	28,500	21,375		21,375	25.0%
4260 Defibrillators	0	1,000	1,000		1,000	0.0%
Community Engagement :- Indirect Expenditure	8,644	34,960	26,316	0	26,316	24.7%
Movement to/(from) Gen Reserve						
	(8,644)					
<u>250 Grants & S137 Payments</u>						
4300 Community Grants	0	5,000	5,000		5,000	0.0%
4305 Small Grants & S137	0	1,000	1,000		1,000	0.0%
4310 War Memorial Hall Grant	5,000	5,000	0		0	100.0%
Grants & S137 Payments :- Indirect Expenditure	5,000	11,000	6,000	0	6,000	45.5%
Movement to/(from) Gen Reserve						
	(5,000)					
<u>260 Professional Fees - P&R</u>						
4350 Audit	(914)	3,200	4,114		4,114	(28.6%)
4355 Legal & Professional Fees	2,462	3,640	1,178		1,178	67.6%
4360 HR Service Contract	4,560	4,785	225		225	95.3%
4365 Insurance	8,788	9,500	712		712	92.5%
4370 Health & Safety	563	1,000	437		437	56.3%
4375 GDPR	3,750	11,000	7,250		7,250	34.1%
Professional Fees - P&R :- Indirect Expenditure	19,209	33,125	13,916	0	13,916	58.0%
Movement to/(from) Gen Reserve						
	(19,209)					
<u>270 Civic</u>						
1270 Chairman's Charity Income	0	400	400			0.0%
Civic :- Income	0	400	400			0.0%
4400 Chairman's Allowance	0	500	500		500	0.0%

Continued over page

Detailed Income & Expenditure by Projected Budget Heading 01/10/2018

Month No: 7

Committee Report Revised Budget

	Actual Year To Date	Projected Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4405 Chairman's Charity	0	400	400		400	0.0%
Civic :- Indirect Expenditure	0	900	900	0	900	0.0%
Movement to/(from) Gen Reserve	0					
Policy & Resources :- Income	7,014	11,180	4,166			62.7%
Expenditure	153,142	294,990	141,848	0	141,848	51.9%
Movement to/(from) Gen Reserve	(146,127)					
Grand Totals:- Income	7,014	11,180	4,166			62.7%
Expenditure	153,142	294,990	141,848	0	141,848	51.9%
Net Income over Expenditure	(146,127)	(283,810)	(137,683)			
Movement to/(from) Gen Reserve	(146,127)					



Hertfordshire County Council

Health and Safety Service

Health and Safety Audit Report

Department	
Department category	
Unit/Establishment	Chorleywood Parish Council & Park Rangers
Audit date	28/08/2018
Auditor	Gary Neville
Auditee(s)	Yvonne Merritt
Auditor signature	
Auditee signature	

Introduction

Chorley Wood District Parish Council Rangers Audit

An audit of the establishment's Health and Safety Management system was carried out on 28th August 2018. The purpose of the audit was to highlight areas of good practice and identify areas where improvements may be required to ensure the health and safety of people and property, in compliance with both legal requirements and HCC standards.

The audit included:

- a meeting with Yvonne Merritt (Clerk to the Parish Council), including the inspection of relevant documentation such as risk assessments, training records and maintenance records
- a site inspection and an inspection of the Rangers mess

This report highlights those areas observed at the time of the visit and may not be exhaustive, or cover all potential hazards and risks that may arise within the establishment.

Chorleywood Parish Council achieved an overall audit compliance rating of
Urgent action required

Accident reporting

- Accident records are kept in the main site office.

Fire safety

- Fire extinguisher located in the Park Rangers office, service due August 2018
- 1 x domestic smoke detention installed in the Park Rangers' mess.
- Emergency lights monthly checks conducted (records seen).
- Annual discharge test conducted April 2018.

COSHH (Control of Substances Hazardous to Health)

- Petrol / diesel / oils and weed killer stored in the metal sheds located next to the Rangers' office, and is kept secured to prevent any unauthorised access.
- Diesel storage tank is located in the main shed, and is kept secured to prevent any unauthorised access.
- All chemicals are correctly labelled.

First aid

- 3 x staff attended 3 day FAW and 1x staff has attended emergency first aid training. First aid kits are located in each vehicle.
- First aid equipment sufficient and in date.

Work equipment

The rangers have the following equipment.

- Kubota tractors which are serviced on a regular basis by Browns.
- Chain saws and 1 x pole chain saw, petrol driven lawn mowers, petrol leaf blowers, and strimmer's on site.
- Chain saws serviced in house and records kept.
- Selection of hand tools on site.
- Appropriate PPE (Personal protective equipment) readily available for the rangers.

- Records of PPE (personal protection equipment) issued to rangers.

Work place PPM

- Five year fixed wiring conducted for the Lodge 05/04/2017 by Amtech.
- Five year fixed wiring for the ranger's mess conducted 11/04/2017 by Amtech.
- Remedial works addressed.
- Combi boiler service conducted 21/02/2018 by British gas.
- PAT Testing conducted April 2016
- Tree survey conducted for Grove wood and the church October 2017 by Urban forestry, tree surveys conducted every 2 years.

Working at height

- 1 x ladder stored in shed, which is kept secured to prevent any unauthorised use.
- Rangers are competent to work at height.

Lone working

- Procedures in place for lone working.

Manual handling

- Wheel barrow in place to aid manual handling.

Action Plan

Based upon the matters observed during the audit, the establishment is advised to implement the enclosed action plan. This sets out actions to take which will assist in improving on the health and safety arrangements and address any areas which were found to be in need of attention on the day of the visit.

The recommendations aim to assist the establishment ensure that it fully complies with legal requirements.

Items on the action plan are marked with '**high**', '**medium**' and '**low**' priority statements and it would be advisable for the establishment to address these in priority order (i.e. high to low), particularly noting the high risk issues detailed in the previous section.

Some recommendations will be 'quick wins', however, and could be signed off with minimal effort, irrespective of priority statement. The establishment is therefore advised not to wait to deal with all of the 'high' priorities before looking at the 'medium' and 'low' ones. The best way to deal with the recommendations is to read through them all and apply an intended completion date and responsible person against each.

The aim should be to resolve all as quickly as possible. Timescales set should be realistic to achieve, but also be based on the need to address the issues. Timescales of Immediate, 1 week, 2 weeks, 1 month and 3 months are common goals for high and medium priorities.

Recommendations marked with an asterisk (*) are *not mandatory* but attending to them would enable the establishment to demonstrate good practice.

Health and Safety Action Plan

Recommendations marked with an asterisk (*) are not mandatory but attending to them would demonstrate good practice.

Recommended actions	Action by	By when	Done
<p>POLICY</p> <p>Health and safety policy requires updating; please find attached a sample model health and safety policy.</p> <p>(MED)</p>			
<p>RISK ASSESSMENT</p> <p>It is recommended that a full review of the risk assessments is undertaken and they are updated to ensure they reflect the latest hazards and controls and consider if there are any other significant risks to staff or the public.</p> <p>(HIGH)</p> <p>This is particularly important for staff who are undertaking physical work at sites. Controls should reduce the level of risk to people to as low as practicable.</p> <p>Higher level risks in this sector may include the following –</p> <ul style="list-style-type: none"> • Use of hand tools • Use of power tools/equipment and associated servicing and maintenance • Refuelling and storage of fuel • Use of weed killers/other hazardous substances • Working at height (accessing Lodge loft area / accessing and egress of graves) • Use of mechanical equipment – specifically selection of the correct tool for the task and noise and vibration risks • Vehicle/pedestrian segregation • Working near water • Slips, trips and falls • Contact with sharps, rodents, animal excrement etc. and the likelihood of ill health as a result • Staff insufficiently trained for all relevant tasks that they undertake • Stress • Driving (Tractor / buggy) 			

<p>Risk assessments should be 'living documents' and should be referred to and updated when changes occur, this would also include reviewing them after an accident or near miss, if equipment or procedures change or at least annually.</p> <p>Risk assessments should be signed and dated by person responsible for completing them and a review date diarised and added to the form so that this is not missed and so that an audit trail is available should it be required in the event of an accident or investigation. (MED)</p>			
<p>COMMUNICATION</p> <p>Once the review of risk assessments has been undertaken they should be communicated fully to relevant staff. It is recommended that staff sign and date a copy of the risk assessment to confirm that they have read and understood the contents. (MED)</p>			
<p>TRAINING</p> <p>Staff using chainsaws and other machinery to receive refresher/update training. The HSE publications 'Chainsaws at Work' recommend that chainsaw operators have regular refresher/update training, with occasional users every 2-3 years and full-time users every 5 years. (HIGH)</p> <p>Further to that AFAG 805 publication on 'Training and Certification' advises that for most machinery operations, including chainsaw and aerial tree work, AFAG recommends that recorded refresher/update training should take place at least every 5 years.</p> <p>Compile a training needs analysis to provide assurance over current levels of training and thus demonstrable competency. One approach to this is to list all staff and consider all relevant training for them. This can then be used as a control to ensure that the relevant training is provided and recorded and that refresher training is planned in and not missed. (MED)</p>			
<p>INSPECTION/ MONITORING</p> <p>A formal review of health and safety performance is essential. It allows the Councillors to establish whether the essential health and safety principles – strong and active leadership, worker involvement, and assessment and</p>			

review – have been embedded in the Parish Council. It tells you whether your system is effective in managing risk and protecting people.

Core actions

Councillors should review health and safety performance at least once a year. The review process should:

- examine whether the health and safety policy reflects the parish Council current priorities, plans and targets;
- examine whether risk management and other health and safety systems have been effectively reporting to the board;
- report health and safety shortcomings, and the effect of all relevant board and management decisions;
- decide actions to address any weaknesses and a system to monitor their implementation;
- consider immediate reviews in the light of major shortcomings or events.

Good practice

- Performance on health and safety and wellbeing is increasingly being recorded in organisations' annual reports to Councillors.
- Managers can make extra 'shop floor' visits to gather information for the formal review.

LICENCE CHECKS

Driving licence checks to be conducted for the rangers who drive the Parish Council Tractor / buggy. **(MED)**

The DVLA have introduced an online method for checking driving licences annually, the individual drivers can obtain a 'check code' from the DVLA which allows someone to see

- what vehicles you can drive;

- any penalty points or disqualifications you have;
- the last 8 characters of your driving licence number.

The individual basically goes online to <https://www.gov.uk/view-driving-licence#before-you-start> submits driving licence number, [National Insurance number](#) , postcode on their driving license they then get the code and can pass that on to their employer.

<https://www.gov.uk/check-driving-information>

ACCIDENTS, VIOLENT INCIDENTS

Information only

Ensure that all staff are aware of what they should do in the event of accident or incident - if an incident is reportable under [RIDDOR](#), it should normally be done without delay.

FIRE

The Regulatory Fire Reform (2005) states that the responsible person who has the control of the premises are required to conduct a fire risk assessment, currently Chorleywood Parish Council has no documented fire risk assessment in place for the Lodge / rangers mess / Hollybush Hall or Swillet Hall this is a material breach of the legislaion leaving the Council vulnerable to enforcement and prosecution. **(HIGH)**

These fire risk assessments should be reviewed regularly (annually), or sooner where there have been significant changes in the management and / or footprint of the buildings, in order to ensure that it continues to reflect the level of risk and controls in place.

No record of any testing was avialable at the time of the audit of the domestic automatic fire detection located in the rangers' mess. Domestic fire detection to be tested weekly and records to be kept. **(MED)**

Fire drills Should be carried out at least every six months (false alarms can be counted where there is a full evacuation as a result) and any relevant findings from these communicated to staff. **(MED)**

<p>ASBESTOS</p> <p>At the time of the audit, no asbestos surveys in place for the Lodge / rangers' mess / war memorial hall / Hollybush Hall or Swillett Hall this is a material breach of the legislation leaving the Council vulnerable to enforcement and prosecution. (HIGH)</p> <p>Council to seek to commission asbestos management surveys to HSG 264 via a UKAS accredited asbestos surveyor (H)</p> <p>From these surveys asbestos management plan must be drawn up to demonstrate ongoing and proactive management of any asbestos remaining in-situ (H)</p> <p>The duty to manage asbestos is contained in regulation 4 of the Control of Asbestos Regulations 2012. It requires the person who has the duty (ie the 'dutyholder') The duty holder is the owner of the non-domestic premises or the person or organisation that has clear responsibility for the maintenance or repair of non-domestic premises, for example through an explicit agreement such as a tenancy agreement or contract.</p> <p>The extent of the duty will depend on the nature of that agreement, the agreement might be for either the owner or leaseholder to take on the full duty for the whole building; or it might be to share the duty.</p>			
<p>LEGIONELLA</p> <p>At the time of the audit no water risk assessments in place for the Lodge / rangers' mess / war memorial hall / Hollybush Hall or Swillett Hall this is a material breach of the legislation leaving the Council vulnerable to enforcement and prosecution. (HIGH)</p> <p>A suitable and sufficient assessment must be carried out to identify and assess the risk of exposure to legionella bacteria from work activities and water systems on the premises and any precautionary measures needed. The duty holder is responsible for ensuring the risk assessment is carried out. . (HIGH)</p> <p>Having undertaken these risk assessments resultant action plans to be tracked to completion and ongoing operational activities (temperature control and regular flushing of seldom used outlets) are to be undertaken (HIGH)</p> <p>HSE L8 Approved Code of Practice applies to the control of legionella bacteria, in any undertaking involving a work activity managed by you or on your behalf. It applies to premises controlled in connection with a trade, business or other undertaking where water is used or stored; and where there is a means of creating and transmitting water droplets (aerosols) which may be inhaled, causing a reasonably foreseeable risk of</p>			

exposure to legionella bacteria.

NOISE & HAVS

Regarding noise and vibration risks, it is important to ensure that the risks have been considered fully and that this is evidenced as part of the risk assessment process. **(HIGH)** There have been a number of prosecutions by the HSE of organisations in both the public and private sector for failing to adequately control these risks.

The HSE has a noise calculator to enable daily and weekly noise exposure to be worked out.

<http://www.hse.gov.uk/noise/calculator.htm>

As part of the risk assessment process consider whether audiometry testing is required for staff who regularly use noisy equipment, such as mowers / strimmer's / petrol leaf blowers. The HSE provides some information on this topic-<http://www.hse.gov.uk/noise/healthsurveillance.htm> **(HIGH)**

With regard to the risk of vibration, it is important to identify the magnitude readings of each piece of equipment, this is often available from the manufacturer's web site, and from these figures use the HSE ready reckoner to identify the amount of exposure time that a member of staff may experience. Usage times should be adjusted if required to ensure that is below the exposure action value and that an employee is not being put at risk of developing hand arm vibration. **(HIGH)**

The ready reckoner is available here –

<http://www.hse.gov.uk/vibration/hav/readyreckoner.htm>

and further information is available from the HSE-

<http://www.hse.gov.uk/vibration/hav/index.htm>

MANUAL HANDLING

Manual handling refresher training to be conducted for the rangers, (GN to arrange) **(LOW)**

<p>COSHH</p> <p>An inventory of all COSHH substances used or encountered by staff e.g. cleaning products, herbicides (even if they are primarily designed for domestic use) and petrol / diesel is required. Consideration should also be given to naturally occurring substances, such as algae or fungi and plants or bulbs which may be encountered by the rangers. The inventory should list the quantity stored, storage location and confirm that Safety Data Sheets or industry guidance has been obtained for each item listed. (HIGH)</p> <p>A completed inventory can become a proportionate risk assessment for low risk substances but for higher risk substances or tasks, e.g. bleach / petrol / diesel, an individual COSHH assessment would be required.</p>			
<p>DSE</p> <p>DSE self-assessment, 4 x office staff require review. (LOW)</p> <p>DSE assessments normally reviewed on an annual basis. It should be immediately reviewed if a user moves to a different workstation, or if any issues arise that might suggest the set up needs changing (for example, the appearance of aches and pains). DSE self-assessment form.</p>			
<p>STRESS</p> <p>Stress / Wellbeing to be considered in the risk assessment process. Existing controls for supporting staff / ensuring staff wellbeing should be drawn together in a risk assessment to ensure compliance with HSE management standards. (MED)</p> <p>http://www.thegrid.org.uk/info/healthandsafety/stress.shtml</p> <p>The key bit with such an assessment is asking staff their views regarding good and bad features and seeking their suggestions and comments on potential solutions (could be via staff meeting, formal survey, wellbeing programme etc.)</p>			
<p>WORK AT HEIGHT</p> <p>Working at height risk assessment to be conducted for accessing the loft area (Lodge) and for accessing graves. (MED)</p>			

Staff using ladders / step ladders need to be competent and the level of training or instruction will vary depending on the frequency and height of the task. * Staff could receive basic instructions as identified in [Top Tips in Ladder and Step Ladder Safety](#) as this would be proportionate. **(LOW)**
Working at height refresher training to be conducted for the rangers (GN to arrange) **(LOW)**

There was no [ladder register nov10.doc](#) seen at the time of the audit ladder register and inspection [checklist](#) to be completed formally every six Months. **(MED)**

Detailed Balance Sheet - Excluding Stock Movement

Month 7 Date 01/10/2018

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<u>Current Assets</u>			
100	Debtors	17,878	
105	VAT Control Account	12,188	
106	WHM VAT Control Account	(474)	
200	Current Account	28,819	
210	Bank Instant Access Account	498,325	
220	Natwest Account	71,554	
230	NS&I	4,032	
240	Scottish Widows 60 Day Account	82,063	
280	Petty Cash	513	
	Total Current Assets		714,898
<u>Current Liabilities</u>			
500	Creditors	6,445	
520	Easement Income	3	
570	Chairmans Charity Creditor	493	
	Total Current Liabilities		6,941
	Net Current Assets		707,957
	Total Assets less Current Liabilities		707,957
<u>Represented by :-</u>			
300	Current Year Fund	278,981	
310	General Reserve	264,218	
320	EMR Elections	12,742	
325	EMR Replacement IT	10,358	
335	EMR Replacement Boiler	1,465	
340	EMR Office Refurbishment	30,000	
345	EMR CIL Receipts	9,801	
350	EMR WMH Capital	13,117	
355	EMR Bullsland Capital	7,632	
370	EMR Replacement Equipment	57,435	
375	EMR Refurb of Parking Areas	4,775	
380	EMR Common Easements	12,433	
390	EMR Gateway Signs	5,000	
	Total Equity		707,957

Date: TUESDAY 30th November 2018

Subject: REVISED/PROJECTED BUDGET 2018/19

Committee Member:

Officer Contributors: Clerk

Status (public or exempt): Public

Wards affected: All

Enclosures: Revised Budget calculation

Contact for further information: Clerk

1. RECOMMENDATIONS

1.1 That the Committee approve the Revised Budget for P&R for 2018/19 with an overall decrease of £1255

2. RELEVANT PREVIOUS DECISIONS

2.1 None Specific

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

3.1 None Specific

4. RISK MANAGEMENT ISSUES

4.1 Non Specific

5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS

5.1 The revised budget shows a net decrease in income over expenditure of £1255

6. LEGAL ISSUES

6.1 None Specific.

7. BACKGROUND INFORMATION

7.1 Attached shows the revised budget calculation

7.2 Alterations to the budget are as follows

Income

Cost Centre	Nominal Code	Amount	Reason
210	1250 Contribution from WMH	£275 Increase	Payment towards water bill and refuse

Total increase in income £ 275

Expenditure

Cost Centre	Nominal Code	Amount	Reason
210	4100 Website	£400 Increase	Payment for new website
210	4130 Office Maintenance	£170 Increase	Work carried out in tractor shed On doors and vermin control
210	4135 Computer	£1065 Increase	Lap top for Rangers
210	4140 Village Day	£2000 Decrease	In expenditure for event
220	4200 Business Rates	£4560 Increase	New charge for the office (being challenged)
220	4201 Office Recycling	£175 Decrease	Larger bin paid for by OS
230	4255 PCSOs	£5,000 Decrease	Increase cost for PCSOs deferred for one year.

Total decrease in Expenditure £980

Net Decrease in budget £1255

Date: TUESDAY 20th NOVEMBER 2017

Subject: DRAFT CAPITAL AND REVENUE BUDGET 2019-20

Committee Member:

Officer Contributors: Yvonne Merritt Clerk,

Status (public or exempt): Public

Wards affected: All

Enclosures: Appendix 1 Draft Budget, Appendix 2 Capital budget

Contact for further information: Clerk

1. RECOMMENDATIONS

- 1.1 That the Committee consider the draft budget for 2018/20
- 1.2 That the Committee consider items from the Four-Year Vision for Capital projects.
- 1.3 That the Committee consider setting aside a sum of money for maintenance of the Swillett Hut

2. RELEVANT PREVIOUS DECISIONS

- 2.1 P&R 4th September 2018

18/28 BUDGET STRATEGY 2019/20

Members discussed the process relating to the budget and agreed that in the past using the RPI worked and therefore

The Committee

RESOLVED

That Committees be asked to build a provisional budget based on an increase of 3.4% but with budget savings wherever possible.

This was proposed from the Chair and carried unanimously.

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

- 3.1 None Specific

4. RISK MANAGEMENT ISSUES

- 4.1 The Parish Council has a duty to manage its finances in a correct fashion.

5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS

- 5.1 The budgets have where necessary been raised by 3.4%

5.2 The salary increase for 2018/19 has not yet been considered, therefore for budget purposes and increase of 2% has been used.

6. LEGAL ISSUES

6.1 None Specific

7 BACKGROUND INFORMATION

7.1 All the budgets have either stayed the same or been increased by the suggested 3.4% the following codes however fall outside that parameter and the reasons for this are listed below
The Salaries and associated budgets have been increased by 3%

260 4375 GDPR has been decreased by £5,000 following the original set up costs

7.2 No adjustments have been made to the following budgets

200	4050	Training and Conferences
210	1210	Village Day Income
210	1900	Miscellaneous Income
210	4105	Photocopying
210	4125	Office Cleaning
220	4205	Gas
220	4210	Electric
230	4260	Defibrillators
250	4300	Community Grant
250	4305	Small Grants S137
250	4310	War Memorial Hall Grant
260	4370	H&S

7.3 Whilst the Village Halls Trust income is steadily improving an assumption has been made to assist cash flow that the £5000 in the budget currently remains and that this is reviewed at this time next year.

7.4 The Revenue budget will therefore increase from the original 2018/19 revenue budget by £6055 (2.14%)

7.5 Attached in Appendix 2 of this report is the current capital budget allocation, again this has been increased by 3.4%

7.6 Members will also need to consider any capital projects for the next financial year, taken from the agreed four year vision. It should be noted that the Swillett Hut is now in ownership of the Parish Council, no budget provision has been made thus far for the refurbishment of the Swillett Hut, as this is currently an unknown quantity members may wish to consider setting aside a sum of money in the first instance for urgent maintenance.

7.7 It should be noted that the Elections budget should now cover election costs, but careful consideration and review of the election costs will need to take place during the next fiscal year.

7.8 Once this Committee has agreed the budget a full report will be issued to Full Council to decide on the precept for 2019/20

POLICY & RESOURCES CAPITAL REPLACEMENT FUND

	Replacement Cost	YEAR 11/12	YEAR 12/13	YEAR 13/14	YEAR 14/15	YEAR 15/16	YEAR 16/17	YEAR 17/18	YEAR 18/19	YEAR 19/20
Election Expenses	£3,500	£1600	£1600	£1670	£1720	£1755	£1775	£10,000	ELECTION £10,400	£3000
Replacement Boiler		£155	£155	£160	£165	£170	£175	£180	£190	£200
Replacement I.T.	£1,000	£1660	£1660	£1730	£1785	£1820	£1840	£1880	£1955	£2025
Office Refurb										£5,000
Swillett										?
Total		£3415	£3415	£3560	£3670	£3745	£3790	£12060	£12545	£10225

P & R CAPITAL ALLOCATION BUDGET

	2019/20				Remaining
	Budget	Balance B/F	Total	Spent	Balance
P&R					
Elections	£3000	£ 23532.00	£23,532.00	£8055	£ 18477
Replacement IT	£2025	£ 13814.00	£15,839		£ 15,839
Replacement boiler	£ 200	£ 1655.00	£ 1,855.00		£ 1,855.00
Office Refurbishment	£5000	£ 35,000.00	£40,000		£ 40,000

Date: TUESDAY 20th November 2018

Subject: The Swillet Hut

CONFIDENTIAL BUSINESS

Committee Member:

Officer Contributors: Clerk.

Status (public or exempt): Exempt

Wards affected: All

Enclosures:

Contact for further information: Clerk.

1. BACKGROUND INFORMATION

- 1.1 Members will be aware that the Parish Council has been offered the Swillet Hut and associated land as a deed of gift from the last surviving trustee.
- 1.2 Following a lengthy legal transfer the Swillet Hut is now in the legal ownership of the Parish Council. The building has been insured and the tenant notified.
- 1.3 Very little has moved on since we were offered the building a year ago and the Surveyor will be on hand to discuss possible outcomes with the Committee and give advice about moving forward.
- 1.4 A meeting was held to discuss the way forward and what could be done with the building. This was attended by Cllrs Edwards and Kristian, but no real consensus of opinion was reached.
- 1.5 The Council's Solicitor has advised that she has been involved in two similar transfers of assets where sites have been used for community use and has offered to show Councillors these sites and introduce them to the Trustees. This may enable Councillors to focus on a plan for a way forward.
- 1.6 It is suggested that perhaps once the Members have agreed the legal way forward that members look again at creating a working party to move this project on.

2. RELEVANT PREVIOUS DECISIONS

P&R 12th June 2018

18/18 REQUISITION OF ASSETS

In response to a Member's question the Clerk confirmed that the Solicitor's advice was that the existing Trustee of the asset in question was in a position to give this asset on the basis of appointing two trustees, one being a Cllr and the other the solicitor. It was confirmed that the descendant of the other trustees who had died had no right to the asset. Once the two new trustees were in place the current trustee would then transfer the asset to the Parish Council and the trust would be dissolved. The timeline for this process was judged to be 2 – 3 months.

Concern was expressed over the condition of the building and responsibility to the existing tenant. It was stated that as the Council did not currently own the building it did not have the right to speak to the current occupant. It was also noted that in previous debates on the subject it had been acknowledged that a sum of money in the order of £5k would need to be spent by the Council on interim repairs. Cllrs were reminded that the subject had been deliberated before and the Council had voted to acquire the asset

The Committee

RESOLVED to recommend to Full Council

That the option of appointing two trustees, with one to be the chair of the council be progressed with a view to the asset subsequently being transferred to the Council. The Committee to then seriously consider the next steps once the transfer of assets has taken place.

P&R Extra Ordinary Meeting 25th April 2017

16/85 QUESTION OF ASSETS

The Committee

RESOLVED

To take a full report to Full Council in June this would contain:-

- a feasibility study on the viability of the site
- Insurance implications
- Current lease situation
- OFSTED and H&S reports
- JK Club Accounts
- Charity status

With a view of accepting the Offer of the building and land free of charge as a community asset and deciding a way forward.

That the Clerk proceed with obtaining a feasibility study using a company recommended by Cllr Khiroya, and be allowed to spend up to £1000 from the professional fees budget.

This was proposed by the Chair and unanimously approved.

Full Council 5th September 2017

17/52 ACQUISITION OF ASSETS

After full discussion of the terms of the deed of gift of the asset under discussion

The Council

RESOLVED

1. That the asset be accepted as a deed of gift.

This was proposed by Cllr Raj Khiroya, seconded by Cllr Steve Watkins and carried unanimously

2. That a working party of Cllrs Tony Edwards, Raj Khiroya, Rodney Kipps, Jill Leeming and Jane White 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.

This was proposed by Cllr Jane White, seconded by Cllr Jackie Worrall and carried unanimously.

3. As and when the asset is acquired, the terms and conditions of the lease would be drawn up.
This was proposed from the Chair and carried unanimously

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

3.1 The policy considerations have been discussed at length at previous meetings.

4. RISK MANAGEMENT ISSUES

4.1 This deed of gift offers a considerable asset to the Parish Council, however it will require finances either to create a new hall or to refurbish what is already there.

5. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS

5.1 There will be financial, staffing and property implications however the Clerk needs guidance as to what direction the Council wishes to proceed.

6. LEGAL ISSUES

6.1 The legal work has now been completed and the Council is in ownership of the land and title.

7. RECOMMENDATIONS

7.1 That the Committee considers the offer made by the Solicitor to view other Community Halls and speak to Trustees of similar buildings in order to move this project forward.

7.2 That the Committee seriously considers the next steps now that the building is in the ownership of the Council

7.3 That the Committee instruct the Clerk accordingly.

CHORLEYWOOD PARISH COUNCIL

POLICY & RESOURCES COMMITTEE MEETING

Agenda Item 11.

Date: 20th November 2018

Subject: Photocopier Lease

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 officer photocopier is leased on a three year basis.
- 1.2 The Parish Council obtain quotations for the best deal through the Herts Consortium
- 1.3 The machine quoted for is a Bizhub C458, which will sort, staple, fold create banners in black and white, two tone and full Colour.

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 Currently the costs are
 - £273.46 rental per quarter
 - 0.0026 mono print per copy
 - 0.025 colour print per copy

The new costs quoted are

£247.78 rental per quarter
0.0021 mono print per copy
0.021 full print per copy

These are lower than being paid at present with a faster and more efficient machine.

6. LEGAL ISSUES

6.1 None specific

7. RECOMMENDATIONS

7.1 That the Committee accept quotation as listed above and enter into a three year agreement

Chorleywood Parish Council

Internal Audit Report 2018-19: First interim

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 2018-19 financial year, which took place on 20th September 2018. At this first visit we also reviewed and verified detail of the War Memorial Hall Statement of Accounts for 2017-18, duly signing off the Independent Examiner's Certificate for submission to the Charity Commission.

Internal Audit Approach

In undertaking our review for the year to date, 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 to date, 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.

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 2018-19 to those reported in the closing Trial Balance and Annual Return for 2017-18;
- Reviewed the current account bank reconciliations as at 31st July 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 July 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 31st July 2018.

Conclusions

No significant issues arise in this area. We will undertake further work at future visits.

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 commenced our review of the full Council and Standing Committee minutes for the financial year to date ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist; and
- We have been advised that both Standing Orders (SOs) and Financial Regulations (FRs) were reviewed in line with the current NALC guidelines and approved by Full Council at their September 2018 meeting.

Conclusions

We are pleased to report that no issues have been identified in this area warranting further comment. We will undertake further work at future visits.

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 July 2018 including all those individually in excess of £2,000 together with every 30th payment with 14 examined to August 2018 totalling £42,174 equating to 45% of total non-pay related expenditure.

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

Conclusions

There are no issues arising in this area to warrant formal recommendation. We will undertake further work at future visits.

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 will again be adopted in this financial year; and
- At this first visit for 2018-19 we have examined the Council's insurance policy with Axa 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 £580,000.

Conclusions

No issues have arisen in this area warranting formal comment or recommendation currently with appropriate insurance cover in place. We will undertake further work at future visits.

Precept Determination and Budgetary Control

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount of the precept placed on the Unitary Authority, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

The Council will commence consideration of the 2019-20 budgetary requirements later this year and we shall consider the action taken and outcomes, together with the approved level of precept at a future visit.

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.

Conclusions

We have been advised that the Council are to formally consider and finalise its budget and precept requirements for 2019-20 later in the financial year. Consequently, we shall review this area further at our final visit, also examining the year's budget outturn, following up any significant variances and obtaining appropriate explanations: we shall also consider the appropriateness of retained reserves to meet the Council's ongoing revenue spending requirements and any development aspirations.

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 reviewed the outstanding sales invoices and note that there are no long-term debtors.

Conclusions

There are no issues arising in this area to warrant formal recommendation. We will undertake a review of the various income streams at our next interim update visit.

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 August 2018;
- 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.

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 to date, 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. We will undertake further work at future visits.