

KESGRAVE TOWN COUNCIL

Minutes of the meeting of the Finance and Governance Committee held on 1 March 2021 (virtual meeting)

Councillors present:

Cllr A Athwall
Cllr N Beecroft-Smith (Acting Chair for the meeting)
Cllr A Comber
Cllr D Fairbrother
Cllr R Gibson
Cllr G Lynch
Cllr B Patten

Cllr K Archer (attended the meeting)

Officers present:

J Abbott – Town Clerk
A Dougall - Responsible Financial Officer (RFO)

1. **Welcome and to Receive and Accept Apologies for Absence** – J Abbott announced that the meeting was to be recorded and confirmed apologies from the Chair Cllr Ogden (work commitments) - this apology was accepted following the vote. It was agreed by all Councillors that Cllr Beecroft-Smith would act as Chair for the meeting and welcomed those present.
2. **Declaration of Interests** – None.
3. **Minutes of the last Meeting** held on the 11 January 2021, the Committee received, considered and all agreed following the vote.
4. **Clerks/Officer Report/Update** – nothing to report.
5. **Members of the Public** – None.
6. **Bank Reconciliation** – A Dougall presented the Bank Reconciliation Reports dated 31 January 2021. Councillors received, considered and agreed following the vote. Bank statement balances as at 31 January 2021 were £15,729.13 (current account) and £551,459.48 (savings account). Cllr Ogden will confirm the reports agree with the hardcopy bank statements held in the KTC office. All agreed following the vote.
7. **Receipts and Payments** – A Dougall presented accounts for the period ended 31 January 2021. These were received, considered, and agreed following the vote.
8. **Detailed Income and Expenditure Report to 31 January 2021** – A Dougall presented the report for information only. The following variances were highlighted: -
 - Finance & Governance – Salaries
A favourable variance is shown. The overhead costs for the EO's, as a consequence of lockdowns and sickness, have been coded to Admin. However, there will be an overall saving in the budget as the office remains at 4 day opening not 5 and it has not been possible to recruit an admin assistant (due to Covid restrictions).

- Finance & Governance – Office Cleaning
Cleaning is now carried out by KTC staff (see 10. Budget virements)
- Finance & Governance – Chairman's Allowance
The over-spend of £102 is due to gifts provided to all residents on the Covid support list.
- Community Services – Market
The Market has been operating a Click and Collect service since the first lockdown in March 2020. Income collected from customers should match the payment made to stallholders (coded under Resources & Activities).
- Community Services – MJH Maintenance Buildings
Expenditure includes the purchase of a floor cleaner £1,495. This will be funded from reserves as agreed in the approved Budget 2020/21.
- Recreation & Amenities – Fido & Bins
Extra bins have been purchased for the RFS – as agreed by the C & R Committee.
- Recreation & Amenities – Equipment purchase/repair
Extra equipment has been purchased for the EO's to perform maintenance work that was previously completed by external contractors. Savings have been made in other budgets.
- Recreation & Amenities –Millennium Car Park
(see 10. Budget virements).

9. **Trial Balance for January 2021** – A Dougall presented the report for information only.
10. **Budget Virements to the 2020/21 Budget** – A Dougall presented the Budget Virement request dated 24 February 2021 to increase the budget for the Millennium car park (to cover EO hours opening/closing the barrier) by transferring from the budgets for Office Cleaning/MJH Salaries. All in favour of the virement and to present at the next Full Council meeting.
11. **KTC Asset Register and Summary of Additions/Disposals for 2020/21** – A Dougall presented the Draft Asset Register for the period ending 31 March 2021 (version as at 03/02/2021). With reference to the 2019/20 Internal Auditor Report, it was agreed at the Full Council meeting 22 June 2020 that the Council will continue to record assets based on the purchase cost with no depreciation (as per SALC). However, these recommendations have been considered and further information has been included as follows: -
 - Condition of Asset – shows risk for replacement.
 - Estimate renewal date (proposed year) – to include in budget planning.
 - Estimate replacement value.

This extra information may be used for planning and budgeting. Due to the restrictions of lockdown, i.e., homeworking and non-essential travel, it has not been possible to carry out a visual check on the assets. These columns will be updated as soon as possible.

It should be noted that KTC owned street lighting and bins are held on a separate detailed list.

It was agreed that Cllr Comber will review the asset list and forward any amendments to A Dougall. All in favour, following the vote, to present an updated version at the next Full Council meeting.

- 12. Internal Audit Review/Plan** – A Dougall presented the updated Internal Audit Review Policy for the year ending 31 March 2021. This was considered and following the vote, agreed to recommend approval at the next Full Council meeting.
- 13. Risk Register and Assessments 2021/22** - A Dougall presented a draft version of the Risk Register for 2021/22. The following amendments were agreed: -
- New risk no.23 – Emergency situations, e.g., pandemic, disasters, terrorism, unexpected local & national crisis. Budgets/reserves may be re-allocated where necessary to cover unexpected costs. Refer to the contingency plans set by the higher Authority.
 - Amend 2 (c) Money loss by bank collapse – change likelihood from 2 to 1, impact from 4 to 2. There are Government guarantees and banking rules in place.
 - No change for 14 (a) – Kesgrave Market fraud. There is a segregation of duties in the office but this is not possible with the Market Manager.

Following the vote, all agreed to recommend for approval at the next Full Council with the updated amendments.

- 14. Financial Regulations 2021/22** – A Dougall presented the draft Financial Regulations 2021/22 for review. No amendments were suggested. It was confirmed that the format was based on the SALC/NALC model with amendments to reflect local decisions. All agreed following the vote to approve at the next Full Council meeting.
- 15. Councillors/RFO Audit Check** – A Dougall explained that the restrictions due to Covid have made the process for an Internal Audit check difficult. Cllr Ogden has been checking that the hard copy bank statements agree with the bank reconciliations. Following discussion, it was agreed that Cllr Beecroft-Smith and Cllr Patten would carry out independent checks. Evidence will be requested and made available in the Council Chamber for inspection. All agreed following the vote.
- 16. KTC Meeting Schedule 2021/22** – J Abbott presented the provisional calendar for Council and Committee meetings 2021/22. Currently, the Government have stated that all virtual meetings are to end 6 May 2021 and face-to-face meetings returned. NALC is working to extend this deadline but if this date remains unchanged there will be the risk factor of Covid to consider for all public meetings. The Annual Town Meeting (meeting for the Parish) is scheduled for 19 April 2021 and can be held virtually as it falls before 6 May. Consideration should be given whether the Annual Town Council meeting, planned for 24 May 2021, should be moved before 6 May to avoid the risk factors associated with Covid by holding virtually. It should be noted that it cannot be moved to 3 May 2021 (bank holiday), but it could be held on Tuesday 4 May 2021. (The Full Council meeting planned for 26 April 2021 can be removed, but the ATC meeting must be held in May). All in favour, following the vote, to discuss at the next Full Council meeting.
- 17. KTC Policies** – Following agreement at the last meeting held on 11 January 2021, Cllr R Gibson has started an initial review of the policies. It was agreed that a virtual meeting will be arranged with Cllr Ogden, Cllr Beecroft-Smith, Cllr Comber and J Abbott to review further. J Abbott will arrange for Cllr Gibson to have access to the Word documents relating to the policies.
- 18. Other/Urgent Communications** – None

19. **Date of Next Meeting** – Monday 10 May 2021 at 7.15pm, Location TBC
20. **Agenda Items for Next Meeting** – None.
21. **Resolution to exclude the Public under the Public Bodies (Admission to Meetings) Act 1960** – no public present.
22. **Confidential Minutes of the last Meeting** held on 11 January 2021 – the Committee received, considered and all agreed following the vote. J Abbott confirmed that there were no items for discussion for a separate Confidential meeting.

The meeting *finished at 8.12 pm.*

Chairman.....

Date.....