

## ACCOUNTS SUB-COMMITTEE

MINUTES OF THE ACCOUNT SUB-COMMITTEE MEETING HELD ON 13<sup>TH</sup> FEBRUARY 2023 AT 11AM IN THE COMMITTEE ROOM OF THE TOWN COUNCIL OFFICES AT THE GUILDHALL, NORTHAMPTON

**PRESENT:** Councillors Marriott (Chair), Birch, Hibbert and Purser

**OFFICERS PRESENT:** Mr S Carter (Town Clerk), Mrs C Maclellan (Finance Officer) and Miss F Barford (Democratic Services Officer).

### 69. APOLOGIES

No apologies were submitted.

### 70. DECLARATIONS OF INTEREST

No declarations of interest were submitted.

### 71. MINUTES OF THE PREVIOUS MEETING TO APPROVE AS CORRECT AND GIVE AUTHORISATION TO SIGN THE MINUTES OF THE LAST ACCOUNTS SUBCOMMITTEE HELD 14TH DECEMBER 2022

**RESOLVED:** The Chair was authorised to sign the minutes of the previous meeting as a true and accurate record.

### 72. REVENUE BUDGET 2022/23 TO RECEIVE THE BUDGETARY REPORT FOR THE MONTH ENDING DECEMBER 2022

Copies of the Budgetary Report were circulated.

The Finance Officer explained that the following budget codes had increased:

- Salaries (Budget Code 4000)
- Training and Staff Development (Budget Code 4027)
- Post (Budget Code 4110)
- Office Supplies & Photocopying (Budget Code 4101)
- Advertising and Marketing (Budget Code 4140)
- Professional and Legal Fees (Budget Code 4159)

In response to a question posed by a Councillor, the Finance Officer explained that Office Supplies & Photocopying (Budget Code 4101) was at 122% due to the purchase of new office chairs and this was considered a one-off purchase.

The Finance Officer highlighted that the Mayoral Allowance (Budget Code 4210) had increased to 85.9%. She further explained the Mayor's Transport (Budget Code 4211) was at 97.9% expenditure of the agreed budget. In response to a question, the Town Clerk explained that the Mayor's Driver was responsible to the Council

with their main contact point was the Mayoral Officer. The Town Clerk explained that a review of the Mayor's Drivers use would have to be undertaken by the Civic Matters Working Group.

In relation to Civic Regalia (Budget Code 4215) had increased due to the committed purchase order for new Civic Robes that were expected to arrive in March 2023.

The Finance Officer explained that Allotment Repairs and Maintenance (Budget Code 4400) had increased due to water bills being received however, none have been received for the Parklands Allotments. The Finance officer further explained there was a credit balance for both Broadmead and Rothersthorpe allotments, and this had been requested to be refunded. The Finance Officer stated she had discussions with the Town Clerk to develop a process for monitoring the water readings regularly as there was no practice in place yet.

The Finance Officer highlighted that the transfer from West Northamptonshire Council for Northampton in Bloom had been received as a result caused a large variance on the expenditure budget. In addition, she explained that the variance in the Christmas budget was due to a delay in receiving invoices from suppliers.

The Finance officer circulated an itemized report for Christmas Lighting as requested at the previous meeting.

The revenue budget was **NOTED**.

### **73. PAYMENT OF ACCOUNTS**

The schedule of accounts was circulated.

The Finance Officer explained the first section of the report was what had been posted to the bank and required retrospective approval as for example, Wave Utilities work on a shorter billing cycle and a £14.50 late payment fee would be incurred if not met.

In response to a question, it was explained that Wave Utilities have opened separate accounts for each allotment. In response to another question, it was explained by the Finance Officer a Direct Debit has been considered however due to lack of clarity with the current billing it was deemed not appropriate at this time.

In response to question, the Finance Officer clarified the five invoices for Tangerine Red were for the marketing material for the new sustainable planters and exhibition in the Grosvenor Centre.

In response to a question, it was explained that additional photo storage was purchased as photos or large files cannot be held within Microshade.

**RESOLVED:** That the payments as detailed in the attached report be approved.

#### **a. BANK RECONCILIATION**

The Finance Officer provided that the cash book for the Unity Bank account and CCLA, she explained the balance within each account matched the most recent bank statement. Members confirmed that the figures stated in the bank reconciliation corresponded. It was agreed that no transfers were to be made until after the successful grant applications had been posted.

#### **74. INTERNAL CONTROLS FINANCE OFFICER TO GIVE A VERBAL UPDATE**

The Finance Officer explained the internal controls checklist for Payroll was previously undertaken and submitted however, she believed it would be good practice for the Town Clerk to complete random check the reports were accurate which had been recently carried out and was successful.

The Finance Officer explained the internal controls checklist was completed last week by Councillors Marriott and Birch and all was in order. She added that Councillor Purser had been nominated to complete the new internal control checklist.

**RESOLVED:** Councillor Purser to undertake the next internal controls checklist on 22<sup>nd</sup> May 2023 at 3:30pm

#### **75. RISK REGISTER**

The Town Clerk explained that he had amended the risk register to include short-term absences, sick leave or maternity leave as discussed at the previous meeting. The Town Clerk continued to explain that the current controls were return-to-work upon an Officers return after sick leave and that he utilises HR advice and guidance. A Councillor requested that a contingency plan be developed for long term sickness or loss of staff.

In response to a question posed, the Town Clerk explained he had requested advice about maternity insurance however none were available to cover the costs therefore, it would be covered from reserves. A Councillor suggested whether there be a Staffing Contingency reserve due to the Council having a small team to assist in the mitigation of the risk.

The Town Clerk explained he had included an IT continuity plan and a data retention policy was currently being formulated.

In response to a question posed by a Councillor, the Town Clerk explained that staff were aware of the GDPR and that the Council currently does not host masses of data compared to a Principal Authority.

**RESOLVED:** That the review of risk was undertaken.

#### **76. FURTHER ITEMS FOR CONSIDERATION FOR INFORMATION ONLY**

A Councillor requested that a date be determined to review the amber and green risk register items.

**MEETING CONCLUDED 12:25PM**



Invoices received after list produced and not posted to the system or Officer approved.					
10/02/2023	Expenses Feb23	Catherine MacLellan	25.47	0	25.47
		Lloyds card: Google storage £1.59/ Tesco Juice			
		£3.90 /Amazon picture frames £108 / mthly fee			
26/01/2023	xxxx-xxxx-xxxx-3373	£3			116.49
					<b>141.96</b>

Salaries / HMRC / Pension payments FEB	Value	Payment Due Date	Ac Code	Description	Bank Payment Transaction Number
Salaries (Net) for Feb including Mayoral Allowance and Cllr. Allowances	£ 18,252.87	19/01/2023	520	Wages	
HMRC Feb	£ 8,243.46	28/02/2023	515	PAYE / NI	
Pensions Feb	£ 6,942.23	28/02/2023	516	Pensions	
<b>£ 33,438.56</b>					

Approve fund transfer of £170,000 (rounded down) from CCLA to Unity Bank for		
Date	Description	Balance
31st Jan 2023	<b>Unity Bank Balance as at 31/01/23</b>	£ 530,319.14
1st Feb -	Bank Transactions between closing balance and today	£ 6,063.88
	<b>Balance in bank as at 11/02/23</b>	£ 536,383.02
1st Feb -	Bank Transactions - pending Cllr approval	£ 2,059.59
	Scheduled payments not yet deducted	£ -
	Bank Total Calculation 11 /02/23	£ 534,323.43
<b>Paylist invoices</b>		
	Salaries	£ 18,252.87
	HMRC	£ 8,243.46
	Pensions	£ 6,942.23
	Unpaid Grants	£ -
	Paylist unapproved invoices	£ 141.96
	Paylist invoices	£ 29,944.48
	Total payments on list	£ 63,525.00
	<b>Total Payments due to go out in Feb</b>	<b>£ 63,525.00</b>
	Difference between Bank balance & All Payments due to go out	£ 470,798.43
	Funds to remain in Unity bank	£ 150,000.00
	<b>Balance available for transfer</b>	<b>£ 320,798.43</b>
	* However due to the approaching year end I would suggest leaving two months fund cover.	150,000
	<b>Funds available for transfer</b>	<b>£ 170,798.43</b>