



NORTHAMPTON TOWN COUNCIL

Policy and Finance Committee Meeting – 4th October 2021

To: Members of the Policy and Finance Committee:

Councillors Marriott (Chair), T Eales (Vice Chair), Brown, Birch, G Eales, Connolly, Hibbert, Holland-Delamere, Joyce, Kilbride, Purser, Russell, Tarasiewicz, Vacancy

Cc'd to all councillors for information

You are summoned to attend the meeting of the **Policy and Finance Committee** of Northampton Town Council to be held via the Zoom Video Conferencing Platform on Monday 4th October 2021 at 18.00.

The meeting will be streamed live via the Town Council's YouTube Channel

Public participation is welcomed in accordance with Standing Orders and the Council's public Participation Policy

Stuart Carter
Interim Town Clerk
28th September 2021

Guildhall
Northampton
NN1 1DE

A G E N D A

- 1. Apologies for Absence**
- 2. Declarations of Interest**
- 3. To authorise the Chair to sign the minutes of the last meeting and ask questions as to the progress of any item**
Minutes of the meeting held 5th July 2021 (not attached, circulated with Council agenda 19th July 2021)
- 4. To receive the minutes of the Accounts Sub-Committee meetings for information, held:**
 - (a) 12th July 2021 (attached p 3 - 13)
 - (b) 9th August 2021 (attached p 15 - 24)
 - (c) 8th September 2021 (attached p 25 - 27)

- 5. To receive the minutes of the Staffing Sub-Committee held 1 October 2021 for consideration and adoption of the committee's recommendations** (minutes to be tabled)

- 6. Budget Report**
To receive an up-to-date budget detailing expenditure against budgeted expenditure (attached p29 - 35)

- 7. Budget Strategy**
To consider a report and seek the views of the committee as it starts the budget process (attached p 37 - 42)

- 8. Internal processes documents**
Covering report and internal processes documents (attached p 43 - 49)

- 9. Assessment and adoption of Risk Management and Internal Controls Statement and NC Strategic Risk Register**
Covering report and Documents (attached p 51 - 68)

**NORTHAMPTON TOWN COUNCIL
ACCOUNTS SUB COMMITTEE**

**Minutes of the meeting held on 12th July 2021 at 11 am
in the Committee Room at Northampton Guildhall**

PRESENT: Councillors Birch, Hibbert, Marriott

In attendance: Mr S Carter (Interim Town Clerk) and Mrs C Maclellan (Accounts Assistant)

5. APOLOGIES

Councillor Purser.

6. DECLARATIONS OF INTEREST

None.

7. BUDGETARY CONTROL

The Acting Town Clerk and Accounts Assistant presented the Budget control report, Bank Reconciliation and Receipts and Cash Payments Documentation (attached at appendix A) for the period to 30 June 2021 all of which were noted and signed by all Cllrs. present.

No direct questions were raised in respect of the budget, however, see 8 I. below.

8. PAYMENT OF ACCOUNTS

- I. In response to the question raised regarding West Northants elections invoice of £93,000 (not yet showing in the budget). It was explained that this value included VAT of £12,000. The Budget of £70,000 was estimated as the cost for May Elections but in reality unknown at the point the budget was set. A proposed Virement would be presented to the Policy & Finance committee for approval once the total cost for elections including the by-election (estimated at around £20,000) are known.
- II. Councillors suggested that Cllr Hallam be approached for an alternative printing quote to encourage use of local business, he worked in this field. In response it was explained that the supplier currently used is based in town and consideration would be given for future printing quotes.

RESOLVED: That the accounts as detailed below be approved for payment.

A/c Name	Net Value	VAT	Invoice Total	Description
ALANLARSONTATHETRO	£100.00	£20.00	£120.00	Reenactor for Oak Apple Day
CLASSICCARRIAGESOFN	£217.00	£0.00	£217.00	Mayoral June 21 Drives
CLLRDENNISMEREDITH	£185.08	£37.02	£222.10	Clothing

HORIZONTELECOMLTD	-£120.00	-£24.00	-£144.00	Credit for invoice 82112
HORIZONTELECOMLTD	-£550.00	-£110.00	-£660.00	Credit note for Invoice 82102
JOHNROANPHOTOGRAPH	£477.00	£0.00	£477.00	Mayor Photos/Frames/Mount/Plaque
JULIETHORNEYCROFT	£14.64	£0.00	£14.64	Postage Agenda -Community Svs
MAYFAIRCARSNORTHAM	£99.00	£19.80	£118.80	Drive 30/06/21 Freedom 50
MAYFAIRCARSNORTHAM	£44.00	£8.80	£52.80	Mayoral Drive 01/07/21 Nth Hospital
MICROSHADE	£295.00	£59.00	£354.00	Account Support June
MICROSHADE	£470.74	£94.15	£564.89	Hosting App / Cllr Email x25
STUARTCARTER	£7.74	£0.00	£7.74	Postage for Policy and Finance
TANGERINEREDLTD	£145.00	£29.00	£174.00	Agenda print Ext Meet & P&F
TANGERINEREDLTD	£75.00	£15.00	£90.00	x 25 Cllr. name plates
TANGERINEREDLTD	£58.00	£11.60	£69.60	x11 A4 Agendas for Comm. Svs
WESTNORTHANTSCOUNCI	£342.25	£0.00	£342.25	Council Chamber 17/05 & 19/07
WESTNORTHANTSCOUNCI	£900.25	£0.00	£900.25	Rm hire/set up for Mayor Makin
STUART CARTER EXPENSE	£6.55	£0.00	£6.55	Postage
WEST NORTHANTS COUNCIL	£81,342.27	£12,046.86	£93,389.13	Election
PELLACRAFT LTD	£191.50	£38.30	£229.80	Hi-Vis litter pick initiative
	Supplier Invoice Total		£96,546.55	

Salaries July	£ 13,109.45	Includes Cllr allowance & Mayoral Allowance
HMRC July	£ 4,966.74	
Pensions July	£ 4,752.05	

TOTAL VALUE OF SALARIES, HMRC & PENSION	£22,828.24	
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With regards to investments councillors suggested asking Unity Bank for investment advice. In response, it was explained that this would likely be in bias of Unity Bank. The Town Clerk advised that a meeting would be arranged with an NCALC recommended Third Party and potentially a couple of others.

A request was made for Cllr magnetic name badges and business cards. This was noted and would be investigated.

A request was made for a list of items that councillors were not allowed to expense. In response, the Town Clerk advised he wasn't aware that such a document existed but that

councillors had the option of taking their allowance and this should be used for any items of expense.

By-election Room hire – councillors enquired of the appropriate protocol regarding the counting of votes and it was suggested that the Committee Meeting Room could be used in order to reduce costs slightly.

Clerk’s note: Following a conversation with WNC, they have requested and the Town Clerk has agreed that they be permitted to use the Farmer Room for the counting of postal ballots.

The Town Clerk advised that in line with Financial Regulations 2.2, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. In response this was accepted and noted.

The meeting ended at 12.05 pm.

Signed.....Chair

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Date: 09/07/2021

Northampton Town Council

Appendix A to Accounts
Sub-Committee
meeting 12 July 2021

Page 1

Time: 10:17

Bank Reconciliation Statement as at 30/06/2021
for Cashbook 1 - Current Bank A/c

User: CM

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Bank Currebt Account	30/06/2021		866,773.53
			<u>866,773.53</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			866,773.53
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			866,773.53
		Balance per Cash Book is :-	866,773.53
		Difference is :-	0.00

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Policy and Finance								
101 Central Administration								
4000 Salaries NI and Pension	21,457	51,656	316,000	264,344		264,344	16.3%	
4001 Staffing Contingency	0	0	97,000	97,000		97,000	0.0%	
4005 Covid Resp' & Set-up costs	0	0	50,000	50,000		50,000	0.0%	
4006 Recruitment	0	205	5,000	4,795		4,795	4.1%	
4010 Payroll Costs	96	206	1,500	1,294		1,294	13.7%	
4015 Travel and Subsistance	0	53	2,000	1,947		1,947	2.7%	
4027 Training and Staff Development	0	35	10,000	9,965		9,965	0.3%	
4101 Office Supplies & Photocopying	203	647	5,000	4,353		4,353	12.9%	
4110 Post	60	92	2,000	1,908		1,908	4.6%	
4120 Subscriptions	0	7,130	12,000	4,870		4,870	59.4%	
4125 Telephone and Internet	100	642	23,000	22,358	900	21,458	6.7%	
4128 Information Technology	471	1,764	10,000	8,236	3,944	4,292	57.1%	
4130 Insurance	0	5,020	10,000	4,980		4,980	50.2%	
4143 Newsletter	0	0	10,000	10,000		10,000	0.0%	
4190 Equipment	210	11,560	20,000	8,440	1,290	7,150	64.3%	
Central Administration :- Indirect Expenditure	22,596	79,010	573,500	494,490	6,134	488,356	14.8%	0
Net Expenditure	(22,596)	(79,010)	(573,500)	(494,490)				
105 Corporate Management								
4150 Bank Charges	0	0	1,000	1,000		1,000	0.0%	
4155 Accounting Support	295	885	4,000	3,115	2,655	460	88.5%	
4156 Audit Fees	0	1,450	4,000	2,550		2,550	36.3%	
4159 Legal & Professional Fees	0	2,950	30,000	27,050		27,050	9.8%	
4160 NCALC Addl Support	9,653	9,653	12,000	2,348		2,348	80.4%	
4162 Health and Safety	0	0	10,000	10,000		10,000	0.0%	
Corporate Management :- Indirect Expenditure	9,948	14,938	61,000	46,063	2,655	43,408	28.8%	0
Net Expenditure	(9,948)	(14,938)	(61,000)	(46,063)				
110 Civic and Democratic								
4200 Elections	0	185	70,000	69,815		69,815	0.3%	
4210 Mayoral Allowance	737	882	28,000	27,118		27,118	3.2%	
4211 Mayor's Transport	165	3,385	27,000	23,615	8,776	14,840	45.0%	
4212 Councillor Allowances	5,520	5,520	30,000	24,480		24,480	18.4%	
4213 Councillor Training/Conference	470	470	5,000	4,530		4,530	9.4%	
4214 Civic Events	285	3,784	12,000	8,216		8,216	31.5%	
4215 Civic Regalia	477	525	1,000	475		475	52.5%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4216 Council Meetings & Room Hire	510	603	5,000	4,397	488	3,909	21.8%	
Civic and Democratic :- Indirect Expenditure	8,165	15,354	178,000	162,646	9,264	153,382	13.8%	0
Net Expenditure	(8,165)	(15,354)	(178,000)	(162,646)				
<u>115 Other Cost and Income</u>								
1150 Grants Received	0	0	80,000	80,000			0.0%	
1176 Precept Received	0	887,750	1,775,500	887,750			50.0%	
Other Cost and Income :- Income	0	887,750	1,855,500	967,750			47.8%	0
4998 Service Reserve	0	0	214,500	214,500		214,500	0.0%	
4999 Contingency	0	0	200,000	200,000		200,000	0.0%	
Other Cost and Income :- Indirect Expenditure	0	0	414,500	414,500	0	414,500	0.0%	0
Net Income over Expenditure	0	887,750	1,441,000	553,250				
<u>201 The Guildhall</u>								
4300 Service Charge	0	0	65,000	65,000		65,000	0.0%	
4390 Guildhall Reserve	313	7,332	115,000	107,668	2,989	104,679	9.0%	
4999 Contingency	0	0	9,000	9,000		9,000	0.0%	
The Guildhall :- Indirect Expenditure	313	7,332	189,000	181,668	2,989	178,679	5.5%	0
Net Expenditure	(313)	(7,332)	(189,000)	(181,668)				
Policy and Finance :- Income	0	887,750	1,855,500	967,750			47.8%	
Expenditure	41,021	116,633	1,416,000	1,299,367	21,042	1,278,325	9.7%	
Movement to/(from) Gen Reserve	(41,021)	771,117						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Environmental Services</u>								
<u>230 Allotments</u>								
4400 Repairs and Maintenance	0	0	26,000	26,000		26,000	0.0%	
Allotments :- Indirect Expenditure	0	0	26,000	26,000	0	26,000	0.0%	0
Net Expenditure	0	0	(26,000)	(26,000)				
Environmental Services :- Income	0	0	0	0			0.0%	
Expenditure	0	0	26,000	26,000	0	26,000	0.0%	
Movement to/(from) Gen Reserve	0	0						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Community Services</u>								
<u>301 Community Grants</u>								
4170 Community Grant Scheme	0	0	50,000	50,000		50,000	0.0%	
Community Grants :- Indirect Expenditure	0	0	50,000	50,000	0	50,000	0.0%	0
Net Expenditure	0	0	(50,000)	(50,000)				
<u>310 Community Services</u>								
4171 Councillor Community Funding	0	0	75,000	75,000		75,000	0.0%	
4221 Community Needs Analysis	0	0	150,000	150,000		150,000	0.0%	
4536 Northampton In Bloom	0	0	30,000	30,000	5,360	24,640	17.9%	
4560 Climate Emergency	0	0	50,000	50,000		50,000	0.0%	
Community Services :- Indirect Expenditure	0	0	305,000	305,000	5,360	299,640	1.8%	0
Net Expenditure	0	0	(305,000)	(305,000)				
<u>315 Public Events</u>								
4501 Christmas Event	0	0	41,000	41,000		41,000	0.0%	
4502 Fireworks	0	0	7,500	7,500		7,500	0.0%	
Public Events :- Indirect Expenditure	0	0	48,500	48,500	0	48,500	0.0%	0
Net Expenditure	0	0	(48,500)	(48,500)				
Community Services :- Income	0	0	0	0			0.0%	
Expenditure	0	0	403,500	403,500	5,360	398,140	1.3%	
Movement to/(from) Gen Reserve	0	0						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Planning								
<u>400 Planning</u>								
4600 Local Campaigns	0	0	10,000	10,000		10,000	0.0%	
Planning :- Indirect Expenditure	0	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	0	(10,000)	(10,000)				
Planning :- Income	0	0	0	0			0.0%	
Expenditure	0	0	10,000	10,000	0	10,000	0.0%	
Movement to/(from) Gen Reserve	0	0						
Grand Totals:- Income	0	887,750	1,855,500	967,750			47.8%	
Expenditure	41,021	116,633	1,855,500	1,738,867	26,402	1,712,465	7.7%	
Net Income over Expenditure	(41,021)	771,117	0	(771,117)				
Movement to/(from) Gen Reserve	(41,021)	771,117						

Receipts for Month 3

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	917,556.33					917,556.33	
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>917,556.33</u>	<u>0.00</u>	<u>0.00</u>			<u>917,556.33</u>	

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**NORTHAMPTON TOWN COUNCIL
ACCOUNTS SUB COMMITTEE**

**Minutes of the meeting held on 9th August 2021 at 11 am
in the Committee Room at Northampton Guildhall**

PRESENT: Councillors Birch, Hibbert, Marriott, Purser

In attendance: Mr S Carter (Interim Town Clerk) and Mrs C Maclellan (Accounts Assistant)

9. APOLOGIES

There were no apologies, all members were present.

10. DECLARATIONS OF INTEREST

Cllr. Birch declared a pecuniary interest in relation to an Expense claim, detailed in minute 8 below.

11. MINUTES OF THE LAST MEETING

The minutes of the meeting held 12 July 2021 were circulated with the agenda.

RESOLVED: That they be approved as a true record and that the Chair be authorised to sign them.

11. REVENUE BUDGET 2021/22

The Interim Town Clerk and Accounts Assistant presented the Budget control report, Bank Reconciliation and Receipts and Cash Payments Documentation (attached at appendix A) for the period to 31 July 2021, all of which were noted and signed by all Cllrs. present.

In response to the question raised regarding the Bloom budget which shows a 45.2% spend / commitment councillors asked why the budget wasn't showing a higher committed percentage number as their understanding was only £2000 remained as uncommitted. The Finance Assistant explained that the Purchase Order for Plantscape totalling £11,001 wasn't included as committed spend but should have been. It was noted that any general Bloom questions should be addressed to the Office Administrator and the Bloom working party.

In response to the question relating to the delay in transferring WNC Events budget, the Town Clerk explained that Heads of Terms has been agreed and Derrick is continuing to manage Events as in previous years. It was noted that at present NTC had no record of what is being spent at this point nor when the transfer of funds will take place.

12. PAYMENT OF ACCOUNTS

No questions raised in respect of proposed payments.

RESOLVED: That the accounts as detailed below be approved for payment.

A/c name	Net Value	VAT	Invoice Total	Description
Cllr Jane Birch	£200.10	£0.00	£200.10	Add Bloom Requirement
Council for Voluntary Service Northampton	£36.00	£7.20	£43.20	Payslips x6 July
Council for Voluntary Service Northampton	£36.00	£7.20	£43.20	Payslips x 6 August
Horizon Telecom Ltd	£298.00	£59.60	£357.60	2 x Lenovo Docking Stations
Horizon Telecom Ltd	£255.00	£51.00	£306.00	3x StarTech docking stations
John Roan Photography	£60.00	£0.00	£60.00	4 x reprints in mounts Mayoral
John Roan Photography	£30.00	£0.00	£30.00	2 x reprints Mayor own use
Julie Thorneycroft (Expense Claims)	£43.48	£0.00	£43.48	Postage / Print cartridge
K&J Hird Ltd	£5,360.00	£1,072.00	£6,432.00	Remove/plant/water/dead head
K&J Hird Ltd	£5,430.00	£1,086.00	£6,516.00	55 x hanging baskets
K&J Hird Ltd	£2,000.00	£400.00	£2,400.00	Basket inspect/test/secure lock
Microshade Business Consultants Ltd	£295.00	£59.00	£354.00	July Acc Support
Microshade Business Consultants Ltd	£470.74	£94.15	£564.89	NTC Aug Hosting fee / Cllr Email
Northants CALC Ltd	£1,640.00	£0.00	£1,640.00	Internal audit YE21
Northants CALC Ltd	£470.00	£0.00	£470.00	An Intro to Planning for Cllrs
Rialtas Business Solutions Ltd	£59.00	£11.80	£70.80	Making Tax Digital support fee
Stuart Carter (Expense Claims)	£67.10	£0.00	£67.10	ink Carts / Post
Tangerine Red Ltd	£123.00	£24.60	£147.60	Selfie Frame & Design Creation
Tangerine Red Ltd	£120.00	£24.00	£144.00	Redraw Mayors Logo
West Northamptonshire Council	£240.00	£0.00	£240.00	Hire of Jeffrey room on 3 July

West Northamptonshire Council	£93.00	£0.00	£93.00	TC meeting 25/10/21
Tangerine Red	£ 15.00	£ 3.00	£ 18.00	Pending LH approval
Tangerine Red	£ 56.00	£ 11.20	£ 67.20	Pending JT approval
SLCC	£ 330.00	£ 66.00	£ 396.00	Pending SC approval
'Walden Consultants Ltd	£1,000.00		£ 1,000.00	Pending SC approval
			£21,704.17	
Salaries			£ 10,964.03	Includes Mayoral Allowance
HMRC			£ 4,685.35	
Pensions			£ 4,743.96	

Following receipt of 3 quotes the Town Clerk requested a decision and approval for a 5-year lease for a Xerox printer supplied by the MPS Team line with the delegation for office set up. Approval was granted.

The meeting ended at 12.15 pm.

Signed.....Chair

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Unity Bank Currebt Account	31/07/2021	2	831,257.13
			<u>831,257.13</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			831,257.13
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			831,257.13
		Balance per Cash Book is :-	831,257.13
		Difference is :-	0.00

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Policy and Finance</u>								
<u>101 Central Administration</u>								
4000 Salaries NI and Pension	21,028	72,684	316,000	243,316		243,316	23.0%	
4001 Staffing Contingency	0	0	97,000	97,000		97,000	0.0%	
4005 Covid Resp' & Set-up costs	553	553	50,000	49,447		49,447	1.1%	
4006 Recruitment	0	205	5,000	4,795		4,795	4.1%	
4010 Payroll Costs	36	242	1,500	1,258	252	1,006	32.9%	
4015 Travel and Subsistence	0	53	2,000	1,947		1,947	2.7%	
4027 Training and Staff Development	474	509	10,000	9,491		9,491	5.1%	
4101 Office Supplies & Photocopying	114	761	5,000	4,239	106	4,133	17.3%	
4110 Post	34	126	2,000	1,874		1,874	6.3%	
4120 Subscriptions	0	7,130	12,000	4,870		4,870	59.4%	
4125 Telephone and Internet	0	642	23,000	22,358	900	21,458	6.7%	
4128 Information Technology	471	2,235	10,000	7,765	3,473	4,292	57.1%	
4130 Insurance	0	5,020	10,000	4,980		4,980	50.2%	
4143 Newsletter	0	0	10,000	10,000		10,000	0.0%	
4190 Equipment	(670)	10,890	20,000	9,110	1,290	7,820	60.9%	
Central Administration :- Indirect Expenditure	22,040	101,050	573,500	472,450	6,021	466,428	18.7%	0
Net Expenditure	(22,040)	(101,050)	(573,500)	(472,450)				
<u>105 Corporate Management</u>								
4150 Bank Charges	0	0	1,000	1,000		1,000	0.0%	
4155 Accounting Support	354	1,239	4,000	2,761	2,360	401	90.0%	
4156 Audit Fees	1,640	3,090	4,000	910		910	77.3%	
4159 Legal & Professional Fees	0	2,950	30,000	27,050		27,050	9.8%	
4160 NCALC Addl Support	0	9,653	12,000	2,348		2,348	80.4%	
4162 Health and Safety	0	0	10,000	10,000		10,000	0.0%	
Corporate Management :- Indirect Expenditure	1,994	16,932	61,000	44,069	2,360	41,709	31.6%	0
Net Expenditure	(1,994)	(16,932)	(61,000)	(44,069)				
<u>110 Civic and Democratic</u>								
4200 Elections	81,342	81,527	70,000	(11,527)		(11,527)	116.5%	
4210 Mayoral Allowance	710	1,592	28,000	26,408		26,408	5.7%	
4211 Mayor's Transport	261	3,646	27,000	23,354	18,776	4,579	83.0%	
4212 Councillor Allowances	2,280	7,800	30,000	22,200		22,200	26.0%	
4213 Councillor Training/Conference	0	470	5,000	4,530		4,530	9.4%	
4214 Civic Events	900	4,684	12,000	7,316		7,316	39.0%	
4215 Civic Regalia	0	525	1,000	475		475	52.5%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4216 Council Meetings & Room Hire	240	843	5,000	4,157	395	3,762	24.8%	
Civic and Democratic :- Indirect Expenditure	85,733	101,087	178,000	76,913	19,171	57,742	67.6%	0
Net Expenditure	(85,733)	(101,087)	(178,000)	(76,913)				
<u>115 Other Cost and Income</u>								
1150 Grants Received	0	0	80,000	80,000			0.0%	
1176 Precept Received	0	887,750	1,775,500	887,750			50.0%	
Other Cost and Income :- Income	0	887,750	1,855,500	967,750			47.8%	0
4998 Service Reserve	0	0	214,500	214,500		214,500	0.0%	
4999 Contingency	0	0	200,000	200,000		200,000	0.0%	
Other Cost and Income :- Indirect Expenditure	0	0	414,500	414,500	0	414,500	0.0%	0
Net Income over Expenditure	0	887,750	1,441,000	553,250				
<u>201 The Guildhall</u>								
4300 Service Charge	0	0	65,000	65,000		65,000	0.0%	
4390 Guildhall Reserve	0	7,332	115,000	107,668	2,989	104,679	9.0%	
4999 Contingency	0	0	9,000	9,000		9,000	0.0%	
The Guildhall :- Indirect Expenditure	0	7,332	189,000	181,668	2,989	178,679	5.5%	0
Net Expenditure	0	(7,332)	(189,000)	(181,668)				
Policy and Finance :- Income	0	887,750	1,855,500	967,750			47.8%	
Expenditure	109,767	226,401	1,416,000	1,189,599	30,541	1,159,058	18.1%	
Movement to/(from) Gen Reserve	(109,767)	661,349						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Environmental Services</u>								
<u>230 Allotments</u>								
4400 Repairs and Maintenance	0	0	26,000	26,000		26,000	0.0%	
Allotments :- Indirect Expenditure	0	0	26,000	26,000	0	26,000	0.0%	0
Net Expenditure	0	0	(26,000)	(26,000)				
Environmental Services :- Income	0	0	0	0			0.0%	
Expenditure	0	0	26,000	26,000	0	26,000	0.0%	
Movement to/(from) Gen Reserve	0	0						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Community Services</u>								
<u>301 Community Grants</u>								
4170 Community Grant Scheme	0	0	50,000	50,000		50,000	0.0%	
Community Grants :- Indirect Expenditure	0	0	50,000	50,000	0	50,000	0.0%	0
Net Expenditure	0	0	(50,000)	(50,000)				
<u>310 Community Services</u>								
4171 Councillor Community Funding	0	0	75,000	75,000		75,000	0.0%	
4221 Community Needs Analysis	0	0	150,000	150,000		150,000	0.0%	
4536 Northampton In Bloom	12,990	12,990	30,000	17,010	580	16,430	45.2%	
4560 Climate Emergency	0	0	50,000	50,000		50,000	0.0%	
Community Services :- Indirect Expenditure	12,990	12,990	305,000	292,010	580	291,430	4.4%	0
Net Expenditure	(12,990)	(12,990)	(305,000)	(292,010)				
<u>315 Public Events</u>								
4501 Christmas Event	0	0	41,000	41,000		41,000	0.0%	
4502 Fireworks	0	0	7,500	7,500		7,500	0.0%	
Public Events :- Indirect Expenditure	0	0	48,500	48,500	0	48,500	0.0%	0
Net Expenditure	0	0	(48,500)	(48,500)				
Community Services :- Income	0	0	0	0			0.0%	
Expenditure	12,990	12,990	403,500	390,510	580	389,930	3.4%	
Movement to/(from) Gen Reserve	(12,990)	(12,990)						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Planning								
<u>400 Planning</u>								
4600 Local Campaigns	0	0	10,000	10,000		10,000	0.0%	
Planning :- Indirect Expenditure	0	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	0	(10,000)	(10,000)				
Planning :- Income	0	0	0	0			0.0%	
Expenditure	0	0	10,000	10,000	0	10,000	0.0%	
Movement to/(from) Gen Reserve	0	0						
Grand Totals:- Income	0	887,750	1,855,500	967,750			47.8%	
Expenditure	122,758	239,391	1,855,500	1,616,109	31,121	1,584,988	14.6%	
Net Income over Expenditure	(122,758)	648,359	0	(648,359)				
Movement to/(from) Gen Reserve	(122,758)	648,359						

**NORTHAMPTON TOWN COUNCIL
ACCOUNTS SUB COMMITTEE**

**Minutes of the meeting held on 8th September 2021 at 11 am
in the Committee Room at Northampton Guildhall**

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

In attendance: Mr S Carter (Interim Town Clerk) and Mrs C Maclellan (Accounts Assistant)

13. APOLOGIES

There were no apologies, all members were present.

14. DECLARATIONS OF INTEREST

There were no declarations of interest.

15. MINUTES OF THE LAST MEETING

The minutes of the meeting held 9th August 2021 were circulated with the agenda.

RESOLVED: That they be approved as a true record and that the Chair be authorised to sign them.

16. REVENUE BUDGET 2021/22

The Interim Town Clerk and Accounts Assistant presented the Budget control report, Bank Reconciliation and Receipts and Cash Payments Documentation (attached at appendix A) for the period to 31 August 2021, all of which were noted and signed by all Cllrs. present.

The Accounts Assistant highlighted that half way through the year NTC is well within budget; there are a number of cost codes without spend at this stage, however it was likely this will be addressed as we progress through the year.

In response to the question relating Mayoral transport cost being high sitting at (83%) it was explained that this was a combination of actual and committed spend to the end of the FY therefore forecasting a slight underspend at this stage.

In response to the question regarding the delay in transferring WNC Events budget, the Town Clerk explained that Heads of Terms has been agreed and Mr Simpson (WNC) was continuing to manage Events as in previous years. It was noted that at present NTC had little record of what was being spent, how events were planned or how many people were required to manage these activities. It was noted that despite several attempts by the Town Clerk & Cllr

Birch to engage with WNC little response had been received. Cllrs. reiterated that NTC had little visibility or involvement in the events currently being managed by WNC and were concerned this would have a detrimental impact when planning next year's events in terms of understanding, planning cost and staff capacity. It was suggested that these questions be escalated to the Chief Executive of WNC.

It was noted under Environmental Services Budget centre that the Environmental Services Committee had been advised that Autumn planting for this year was not included in Northampton in Bloom budget.

It was also noted that under the allotments budget centre that the Environmental Services committee had raised the topic of investigating the feasibility of composting toilets and raised their concern over the lack of public toilet facilities generally.

Cllrs. questioned if there was an opportunity to apply for Section 106 Grant Funding. This was acknowledged and noted by the Town Clerk.

Under Community Services Budget, Cllrs. commended the progress made on Community & Grants funding activity and work undertaken by the Town Clerk and Office administrator. Cllrs. also highlighted the following:

- The PDF application form was not easy to use and needed correcting.
- Some Wards had not submitted any fund applications despite Cllrs. encouraging their community to do so.
- Still some confusion over which wards were eligible.

All the above points were noted and it was acknowledged that the new way application process & form different to previous and it will take time for communities to adjust to the new way. It was also acknowledged that the scheme should be further publicised which was noted by the Town Clerk.

Under Public Events Budget Cllrs. mentioned there was a need to understand what NTC were doing to enhance both Christmas and Fireworks and for the possibility of adding EID to the list of festivals. This was noted and would be addressed by the Community Services Committee.

Under Planning Budget, it was mentioned that the Delegation of Planning training would need to be rescheduled due to lack of Cllr attendance despite 12 accepting.

17. PAYMENT OF ACCOUNTS

In response to the question raised regarding the loan payment of £150, it was explained that it was a Payroll Provider error due to tax correction in August, leaving a shortfall in disposable income for EH, given the circumstances it was agreed a small loan would be paid with the repayment made through payroll from net pay, deducting £50 each month for the next 3 months.

Cllr. Birch also highlighted for transparency that content in each cell of the payment list should be available for reading in printed form. Spring Boroughs was used an example and was noted.

Cllr. Birch sought confirmation that invoiced evidence had been received in respect of the grant payment to James Thompson (Wall Games), which was confirmed by the Finance Assistant.

RESOLVED: That the accounts as detailed below be approved for payment.

A/c Name	Net Value	VAT	Invoice Total
APGROUP	£ 1,458.33	£ 291.67	£ 1,750.00
CATHERINEMACLELLAN	£ 25.13	£ 5.02	£ 30.15
CLASSICCARRIAGESOFN	£ 525.00	£ -	£ 525.00
HORIZONTELECOMLTD	£ 487.00	£ 97.40	£ 584.40
HORIZONTELECOMLTD	£ 487.43	£ 97.49	£ 584.92
IDVERDE LTD	£ 1,870.10	£ 374.02	£ 2,244.12
IDVERDE LTD	£ 3,322.16	£ 664.43	£ 3,986.59
JULIETHORNEYCROFT	£ 19.50	£ -	£ 19.50
MAYFAIRCARSNORTHAM	£ 143.00	£ 28.60	£ 171.60
MAYFAIRCARSNORTHAM	£ 77.00	£ 15.40	£ 92.40
MAYFAIRCARSNORTHAM	£ 55.00	£ 11.00	£ 66.00
MAYFAIRCARSNORTHAM	£ 209.00	£ 41.80	£ 250.80
MICROSHADE	£ 295.00	£ 59.00	£ 354.00
MICROSHADE	£ 470.74	£ 94.15	£ 564.89
PKF LITTLEJOHN LLP	£ 300.00	£ 60.00	£ 360.00
SLCCENTERPRIESLTD	£ 20.00	£ 4.00	£ 24.00
SLCCENTERPRIESLTD	£ 35.00	£ 7.00	£ 42.00
SLCCENTERPRIESLTD	£ 35.00	£ 7.00	£ 42.00
STUARTCARTER	£ 99.99	£ -	£ 99.99
Tangerine Red	£ 22.50	£ 4.50	£ 27.00
Payee: James Thompson	£ 545.25	£ -	£ 545.25

Salaries / HMRC / Pension payments Sept	
Salaries (Net) for Sept including Cllr & Mayoral Allowance	£ 11,391.23
Loan for Lizzie Hawkins	£ 150.00
HMRC Sept	£ 4,746.15
Pension Sept	£ 4,743.96

Following receipt of 3 quotes the Town Clerk requested a decision and approval for a 5-year contract for HR and H&S Provider Ellis Whittam, a service which had been highlighted and budgeted by the shadow council. The quotes were presented and approval was granted to appoint Ellis Whittam. It was noted that the Supplier 'Locality' is explored as a possible enhancement to Ellis Whittam.

The meeting ended at 12.25 pm.

Signed.....Chair

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Policy and Finance Committee

4th October 2021

BUDGET REPORT – REPORT OF INTERIM TOWN CLERK & FINANCE ASSISTANT

Purpose of Report: To inform the committee of the current budget spending and give as up to date position as possible on the current spending.

Recommended: (a) It is recommended that members note the report and that any detailed questions are submitted to the Town Clerk before the meeting if at all possible.

A budget report is presented monthly at every Accounts Sub-Committee meeting, however it is good practise to also present it at the Policy and Finance Committee.

Each column of the budget gives you different information and should be self-explanatory. It should be noted that where there is a commitment, this is where a purchase order has been raised for the year and the spend will be credited against this. So for example 4211, there is a commitment here that amounts to 87% spend, but to date the council has spent much less as detailed in the year to date column.

More details on the budget in general is detailed in agenda item 7. We have one forecasted overspend in elections with the May election and subsequent by-election meaning there is to be an overspend form this budget heading.

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	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Policy and Finance</u>								
<u>101 Central Administration</u>								
4000 Salaries NI and Pension	19,246	87,208	316,000	228,792		228,792	27.6%	
4001 Staffing Contingency	0	0	97,000	97,000		97,000	0.0%	
4005 Covid Resp' & Set-up costs	0	16,836	50,000	33,164		33,164	33.7%	
4006 Recruitment	0	205	5,000	4,795		4,795	4.1%	
4010 Payroll Costs	36	278	1,500	1,222	252	970	35.3%	
4015 Travel and Subsistance	0	53	2,000	1,947		1,947	2.7%	
4027 Training and Staff Development	1,330	1,839	10,000	8,161	600	7,561	24.4%	
4101 Office Supplies & Photocopying	63	824	5,000	4,176	106	4,070	18.6%	
4110 Post	5	132	2,000	1,868		1,868	6.6%	
4120 Subscriptions	0	7,130	12,000	4,870		4,870	59.4%	
4125 Telephone and Internet	974	2,138	23,000	20,862	700	20,162	12.3%	
4128 Information Technology	471	2,705	10,000	7,295	3,002	4,292	57.1%	
4130 Insurance	0	5,020	10,000	4,980		4,980	50.2%	
4143 Newsletter	0	0	10,000	10,000		10,000	0.0%	
4190 Equipment	0	1,416	20,000	18,584	1,040	17,544	12.3%	
Central Administration :- Indirect Expenditure	22,126	125,785	573,500	447,715	5,700	442,014	22.9%	0
Net Expenditure	(22,126)	(125,785)	(573,500)	(447,715)				
<u>105 Corporate Management</u>								
4150 Bank Charges	0	0	1,000	1,000		1,000	0.0%	
4155 Accounting Support	295	1,534	4,000	2,466	2,065	401	90.0%	
4156 Audit Fees	0	3,090	4,000	910		910	77.3%	
4159 Legal & Professional Fees	0	2,950	30,000	27,050		27,050	9.8%	
4160 NCALC Addl Support	0	9,653	12,000	2,348		2,348	80.4%	
4162 Health and Safety	0	0	10,000	10,000		10,000	0.0%	
Corporate Management :- Indirect Expenditure	295	17,227	61,000	43,774	2,065	41,709	31.6%	0
Net Expenditure	(295)	(17,227)	(61,000)	(43,774)				
<u>110 Civic and Democratic</u>								
4200 Elections	0	81,527	70,000	(11,527)		(11,527)	116.5%	
4210 Mayoral Allowance	1,148	7,462	28,000	20,538	311	20,227	27.8%	
4211 Mayor's Transport	1,009	4,655	27,000	22,345	17,767	4,579	83.0%	
4212 Councillor Allowances	0	7,800	30,000	22,200		22,200	26.0%	
4213 Councillor Training/Conference	0	470	5,000	4,530		4,530	9.4%	
4214 Civic Events	0	4,684	12,000	7,316		7,316	39.0%	
4215 Civic Regalia	0	525	1,000	475		475	52.5%	

Detailed Income & Expenditure by Budget Heading 28/09/2021

Month No: 5

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4216 Council Meetings & Room Hire	93	936	5,000	4,064	395	3,669	26.6%	
Civic and Democratic :- Indirect Expenditure	2,250	108,059	178,000	69,941	18,473	51,468	71.1%	0
Net Expenditure	(2,250)	(108,059)	(178,000)	(69,941)				
<u>115 Other Cost and Income</u>								
1150 Grants Received	0	0	80,000	80,000			0.0%	
1176 Precept Received	0	887,750	1,775,500	887,750			50.0%	
Other Cost and Income :- Income	0	887,750	1,855,500	967,750			47.8%	0
4998 Service Reserve	0	0	214,500	214,500		214,500	0.0%	
4999 Contingency	0	0	200,000	200,000		200,000	0.0%	
Other Cost and Income :- Indirect Expenditure	0	0	414,500	414,500	0	414,500	0.0%	0
Net Income over Expenditure	0	887,750	1,441,000	553,250				
<u>201 The Guildhall</u>								
4300 Service Charge	0	0	65,000	65,000		65,000	0.0%	
4390 Guildhall Reserve	0	0	115,000	115,000	2,465	112,535	2.1%	
4999 Contingency	0	0	9,000	9,000		9,000	0.0%	
The Guildhall :- Indirect Expenditure	0	0	189,000	189,000	2,465	186,535	1.3%	0
Net Expenditure	0	0	(189,000)	(189,000)				
Policy and Finance :- Income	0	887,750	1,855,500	967,750			47.8%	
Expenditure	24,670	251,071	1,416,000	1,164,929	28,704	1,136,226	19.8%	
Movement to/(from) Gen Reserve	(24,670)	636,679						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Environmental Services								
<u>210 Open Spaces</u>								
4536 Northampton In Bloom	0	12,990	30,000	17,010	580	16,430	45.2%	
Open Spaces :- Indirect Expenditure	0	12,990	30,000	17,010	580	16,430	45.2%	0
Net Expenditure	0	(12,990)	(30,000)	(17,010)				
<u>230 Allotments</u>								
4400 Repairs and Maintenance	0	0	26,000	26,000		26,000	0.0%	
Allotments :- Indirect Expenditure	0	0	26,000	26,000	0	26,000	0.0%	0
Net Expenditure	0	0	(26,000)	(26,000)				
Environmental Services :- Income	0	0	0	0			0.0%	
Expenditure	0	12,990	56,000	43,010	580	42,430	24.2%	
Movement to/(from) Gen Reserve	0	(12,990)						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>Community Services</u>								
<u>301 Community Grants</u>								
4170 Community Grant Scheme	6,458	6,458	50,000	43,542		43,542	12.9%	
Community Grants :- Indirect Expenditure	6,458	6,458	50,000	43,542	0	43,542	12.9%	0
Net Expenditure	(6,458)	(6,458)	(50,000)	(43,542)				
<u>310 Community Services</u>								
4171 Councillor Community Funding	2,971	2,971	75,000	72,029		72,029	4.0%	
4221 Community Needs Analysis	0	0	150,000	150,000		150,000	0.0%	
4560 Climate Emergency	0	0	50,000	50,000		50,000	0.0%	
Community Services :- Indirect Expenditure	2,971	2,971	275,000	272,029	0	272,029	1.1%	0
Net Expenditure	(2,971)	(2,971)	(275,000)	(272,029)				
<u>315 Public Events</u>								
4501 Christmas Event	0	0	41,000	41,000		41,000	0.0%	
4502 Fireworks	0	0	7,500	7,500		7,500	0.0%	
Public Events :- Indirect Expenditure	0	0	48,500	48,500	0	48,500	0.0%	0
Net Expenditure	0	0	(48,500)	(48,500)				
Community Services :- Income	0	0	0	0			0.0%	
Expenditure	9,430	9,430	373,500	364,070	0	364,070	2.5%	
Movement to/(from) Gen Reserve	(9,430)	(9,430)						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Planning								
<u>400 Planning</u>								
4600 Local Campaigns	0	0	10,000	10,000		10,000	0.0%	
Planning :- Indirect Expenditure	0	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	0	(10,000)	(10,000)				
Planning :- Income	0	0	0	0			0.0%	
Expenditure	0	0	10,000	10,000	0	10,000	0.0%	
Movement to/(from) Gen Reserve	0	0						
Grand Totals:- Income	0	887,750	1,855,500	967,750			47.8%	
Expenditure	34,100	273,491	1,855,500	1,582,009	29,284	1,552,726	16.3%	
Net Income over Expenditure	(34,100)	614,259	0	(614,259)				
Movement to/(from) Gen Reserve	(34,100)	614,259						

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Policy and Finance Committee

4th October 2021

Budget Strategy 2021-2026 – report of Interim Town Clerk

Purpose of report: To invite the Committee to consider the Council’s budget strategy for the next five years and what advice it wishes to offer service committees for when they consider their draft budgets for 2022/23

Recommended: i) That, having regard to continuing uncertainties as to the extent of services which will be transferred to the Town Council and to ensure that the Council has adequate resources to deliver its ambitions for the town and all its communities, it be recognised that it will be prudent, for a second year running, to produce a contingency budget for 2022/23.

ii) That the Council establishes the Earmarked Reserve Funds set out in this report.

ii) That the Committee determines what contributions should be made to those Funds in 2022/23 (including where appropriate, advice to the other relevant committees).

iii) That the Committee initiates discussion on what role it seeks to develop in the future management and maintenance of the historic part of the Guildhall.

iv) That provision be included in the budgets for 2022/23 and 2023/24 to enable further consideration to be given to long term staffing requirements as set out in this report.

1. Introduction

The first meeting of the new Town Council (with appointed councillors) was convened by the former Borough Council on 5th December 2020. The Council was obliged to prepare a draft budget and precept requisition within nine weeks. Although the Borough Council had agreed to transfer to the Town Council, subject to the agreement of West Northants Council (WNC), the whole of the historic part of the Guildhall and a number of services (town centre management, events and entertainments, markets, mayoral and civic activities, street furniture, Northampton in Bloom, smaller open spaces and play areas) it was accepted that these matters were unlikely to be concluded by the time of the deadline for setting a budget. Accordingly, the Council agreed that, for 2021/22 it should set a contingency budget based upon best estimates for all the services which could potentially transfer to it.

There were two principal contingency items included in the budget finally agreed. These were £180,000 being the estimate provided by Borough Council officers of the net cost of the managing and maintaining the whole of the historic part of the Guildhall, having taken into account all likely income. The second was a contingency of £300,000 for service transfers.

In the event it has not yet proved possible to conclude discussions on the long term future of the Guildhall but the Town Council has been offered a tenancy at will of part of the ground floor including

offices and the mayoral suite on a fully serviced basis. This equates to approximately one third of the total floor space for which there is a service charge of £65,000 plus hire charges for other parts of the Guildhall used by the Town Council including the Council Chamber, the Court Room and the Great Hall. It is anticipated that this will produce an underspend at the end of this financial year on the Guildhall of approximately £105,000.

With regard to service transfers, WNC did agree to transfer events and entertainments and Northampton in Bloom activities on a reducing funded basis. Its full budget costs of £321,000 would be transferred this year, £214,000 in year two, £107,000 in year three and nothing in year four. In accepting this proposal, the Town Council agreed to enhance the level of service which would have been provided in these areas. It is anticipated that the result of these enhancement costs there will still be an underspend on service transfers of approximately £214,000.

Once the Committee has determined the questions posed in this report I will be able to prepare a draft high level four year forward budget as part of the draft 2022/23 budget documents.

2. Earmarked Reserves

It is recommended accounting practise that any service underspends at the end of a financial year are included in a Council’s general reserve unless they have been allocated to reserve funds for a specifically agreed purpose. Given the continuing uncertainty over which services the Council will be providing in the future and the likelihood that it will not be possible to spend all allocated budgets in this first year of operation, it is suggested that the Council should consider agreeing to establish a number of earmarked reserve funds as follows:

Earmarked Reserve Fund	Balance at 01.04.2022
	£000
Guildhall Reserve	105
Climate Emergency Reserve	50
Community Needs Analysis Reserve	150
Transfer of Services Reserve	214
Health and Safety Reserve	10
Elections Reserve	0
General Reserve	200

The above figures will need to be adjusted to reflect actual expenditure during the current financial year.

The next question the Committee is asked to consider is: “To what extent does the Council wish to continue to contribute to each of these reserve funds in 2022/23?”

With regard to the **Transfer of Services Reserve**, the Council knows that the grant received from WNC will reduce by a third in 2022/23, two thirds in 2023/24 and will be nil in 2024/25. This shortfall can be met from the Reserve, assuming that £214,000 continues to be contributed to it each year as follows:

	£000
Service Reserve at 01.04.2022	214
Transfer to service budgets in 22/23	-107
Precept	+214
Balance at 01.04.2023	321
Transfer to service budgets in 23/24	-214
Precept	+214
Balance at 01.04.2024	321
Transfer to service budgets in 24/25	-321
Precept	+214
Balance at 01.04.2025	107
Transfer to service budgets in 25/26	-321
Precept	+214
Balance at 01.04.2026	0

The above figures do not include any inflationary uplift.

The table above shows that from 2026/27 onwards the Council will have to pay an additional £104,000 annually towards the cost of events and Bloom if they are to remain at least at the current level of provision. Assuming that the Council's target of achieving a general reserve of £800,000 by 2024/2025 has been met, then the annual allocation of £2000,000 to that reserve will be available to cover the ongoing commitment to the events and entertainments activities.

With regard to the other Reserve Funds, the Committee is asked to consider whether it wishes to continue to make additional payments to the reserves in 2022/23 or to recommend other committees to do likewise.

2.1 Guildhall Reserve

There have currently been no formal discussions with WNC about the Town Council's long term occupation of the historic part of the Guildhall. However, given the likely costs involved in any scenario, it seems prudent to continue to budget for a further contribution to the reserve in 2022/23. As the Council has not given any consideration to its long term aims with regard to the Guildhall, this may be an opportune moment to initiate a debate on what role Councillors see the Council wishing to adopt prior to the start of any formal discussions.

2.2 Climate Emergency Reserve

The Council is at the early stages of developing its policy for responding to the climate emergency. In the light of this, does the Committee wish to offer any advice to Environmental Services Committee as to whether further contributions should be made to this reserve?

2.3 Community Needs Analysis Reserve

This reserve covers the cost of conducting the actual analysis as well as the costs of how the Council wishes to respond to its results. Given that this will be one of the key drivers of future Council policy it seems prudent at this stage to invite Community Services Committee to agree that a further contribution should be made in 2022/23. If so, should this be an additional £150,000?

2.4 Health and Safety Reserve

It would appear prudent that the Committee should make regular annual contributions to this reserve to meet the costs of any unforeseen H & S expenditure which may prove necessary in the future.

2.5 Elections Reserve

Given the level of actual election costs for full council elections and the Talavera by-election charged by WNC, it is suggested that in 2022/23 the Committee agrees to create this reserve with annual contributions of £40,000. This will provide sufficient funds to cover the cost of full elections every four years and up to two annual by elections.

2.6 General Reserve

When setting its original budget, the Council accepted it was good practise to work towards establishing a general reserve balance equivalent to approximately 50% of annual expenditure i.e. £800,000. This is to be achieved by four annual contributions of £200,000. It is assumed the Council will wish to continue with this policy in the next three years.

3. Staffing Matters

The Staffing Sub Committee will shortly be asked to consider some immediate adjustments to the current staffing structure, the cost of which will be within the current budget. This Committee is however asked to consider the Council's likely longer term staffing requirements. When the current contingency budget was developed only immediate staffing requirements were considered. The reports to full Council, the former Executive Committee and the Borough Council's Cross Party Working Group did consider longer term staffing needs.

The report of the former Acting Town Clerk to the full Council on 19th January 2021 included the following:

The staffing provision included within the budget recommended by the Borough Council (Line 1) is the minimum level of staff necessary for the Council to become fully effective after 1st April. However, moving forward, additional staff will be required in the first and second years if the Council is to have adequate capacity to be capable of delivering the range of services which Councillors have indicated they would wish to provide and respond effectively to the results of the Community Needs Analysis explained under Line 9. Although the new permanent Town Clerk will clearly wish to consider and advise on her preferred staffing structure, I believe the requirement will be for indicative additional posts such as:

Admin apprentices x 2 (one graduate and one school leaver)

Head of Finance and Administration (appoint in Year 2)

Head of Environmental Services (possible post depending upon service transfers appoint in Year 2)

Economic Development Officer (Market, Town Centre initiatives) (Year 2)

Head of Community Development (appoint in October/ November 2021)

Community Development Officers (say 6 -8 spread over 2/3 years)

This will require a budget of £60,000 in the draft budget for 2021/22 with perhaps £250,00 in 2022/23 and £350,000 in 2023/24. When considering this level of staffing, the Committee will be aware that this is dependent upon the number of property and other services which are finally transferred from the Borough Council, some of which could include their own management support costs. However, the overall management costs of the Town Council

will remain comparatively low given the total likely expenditure and does represent a considerable reduction in the level of management costs normally applicable to principal councils.

Whilst, in the absence of discussions on additional services which may be devolved by WNC, the posts of Head of Environmental Services and Economic Development Officer are unlikely to be required at the moment, there is merit in the Council agreeing to include contingency provisions of £200,000 and £300,000 in the next two years' budgets to enable full and detailed consideration to be given to longer term staffing along the above lines which certainly would enable to Town Council to develop its capacity to realise its considerable potential to make significant contributions to community life in the town. While full details of any additional staffing will need further detailed consideration such contingency sums would be sufficient to cover a permanent RFO (part-time), two Admin apprentices, a Head of Community Development and 6/8 Community Development Officers (part time) spread over two years.

4. Future Precept Increases

Dependent upon the final outturn of the current year's budget and the Committee's views on the level of contributions to be made to Reserve Funds, the provision for future staffing and the effects of inflation and potential pay awards/ annual increments, there could be a need for a modest increase in the precept for next year.

To help Committees consider their respective budgets for next year, does this Committee wish to indicate what level of increase, if any, may be acceptable? As stated earlier, an increase of £100,000 represents a precept increase of £2.74 (+ 5.16%). Members may find it more acceptable to apply a small inflationary increase each year rather than have to make a larger increase later on.

When considering this matter, the following comparative financial information may be of some help.

This Council's precept for the current financial year was £1,775,500 which equates to £48.78 per annum for a Band D property. Whilst Band D is often quoted as being the average Council Tax Band, this is certainly not the case in respect of this Council's area where Band D properties represent only 9.2% of the total. In Northampton 39% of properties are in Band A paying a maximum of £32.52 p.a., 23% are in Band B paying a maximum of £37.94 and 21% are in Band C paying £43.16 p.a.

This Council's precept of £48.78 at Band D compares with the national average for all town and parish councils of £71.86 and an average for all towns and parishes in West Northants of £79.21. The Council Tax for parishes within the area of the former Borough Council is:

	£
Billing	65.28
Boughton	66.73
Collingtree	51.51
Duston	91.81
East Hunsbury	59.29
Far Cotton	48.21
Great Houghton	95.55

Hardingstone	56.31
Hunsbury Meadow	10.36
Kingsthorpe	32.11
West Hunsbury	15.26

The Council Tax for other Town Councils in West Northants is:

Brackley	149.45
Daventry	150.70
Towcester	98.95

The Committee's instructions on all these matters are requested.

Policy and Finance Committee

4th October 2021

INTERNAL CONTROLS DOCUMENTS – REPORT OF INTERIM TOWN CLERK & FINANCE ASSISTANT

Purpose of Report: To inform and highlight to the committee that the internal controls that officers have developed as part of our risk management and internal controls relating to financial management that have been developed and are in place.

Recommended: (a) That subject to any comments, the committee notes and approves these documents

The Finance Assistant has been developing various documents as part of the formation of the Council's internal controls and risk strategies. Further documents will be presented at future meetings as they are drafted.

The Finance Assistant has drafted the attached documents to assist officers in ensuring that we are compliant with our own Financial Regulations, risk management, Standing Orders etc.

Detailed below are:

- BACS Payment procedure
- Councillor Fund and Grant Payment Process
- Expense Process
- Invoice Process
- Payroll Process
- Procurement Process
- Requisition and Purchase Order Process

Members should if possible, read through these documents though the main aim is to formally advise and illustrate to the committee that these documents are in place.

BACS Payment Procedures

1. Only supplier invoices processed through the Purchase Ledger can be paid by BACS
2. Only supplier invoices authorised for payment by the Town Clerk or nominated officer can be included in the Committee Payment List.
3. Invoices not authorised as in (2) above will be treated as disputed and consequently not paid until properly authorised.
4. Salaries and Cllr Allowance Payments are also processed via BACS and will be included in the Committee Payment List.
5. Pension & HMRC payments are also paid via BACS and will be included in the Committee payment list using the data provided and produced by 3rd party CVS Community Finance Service.

6. Prior to submitting the Committee Payment List for approval, the Finance Officer will use the Invoice register to produce a 'Committee Payment list'. This list includes All invoices received in the period following previous Committee List approval.
7. The Committee Payment List will detail supplier name, invoice number value and description.
8. In support, the Finance Officer produces both the Unpaid Invoices report and Invoices due for payment report and compares to the invoice register to ensure they match and all invoices received have been accounted for. All invoices to be paid will be highlighted on the 'Committee Payment List'.
9. The Committee Payment List is presented at a monthly Policy & Finance Sub-Committee meeting ahead of the Policy and Finance Committee meeting. The 'Committee Payment List' is scrutinised and approval for payment requested, if in agreement the Committee Payment List will be signed off for payment by the Cllrs present.
10. The Finance Officer will contact the Administration Officer to arrange payment. The Administration officer will enter the payments in the bank using the pay to dates from the invoices due for payment report and the Payroll Report. All reports (The Committee Payment List, the Invoices Due for Payment and the Payroll reports) will be filed in the month they apply and can be accessed independently by the Administration officer.
11. Once entered into the bank. Two x delegated Policy & Finance Cllrs. As per the bank mandate will be requested via email to approve and release the payments.
12. Following approval & release, The Administration Officer will run a bank transaction list weekly saving it in the Unity Bank Folder in the Share File.
13. The Finance officer will use the bank transaction list weekly to post payments & receipts in the Finance system thereby updating the Purchase ledger and Cash Book.

Payment Approval

1. All payments entered into the bank must be approved and signed by two Committee members, as per the Bank Mandate.

Councillor Fund and Grants Payment Process

1. For Cllr funding, the value is determined and agreed in each budget. For example, Budget FY22 has allocated £3,000 to each councillor, for specific projects that will benefit the NTC community.
 - 1.1. In addition, should a Councillor opt out of the Councillor Allowance payment, the value can be added to the Councillor funding budget, e.g. Budget FY22 has allocated £1,200 to each councillor to be used in respect of councillor related costs, therefore total available for individual Cllr funding would be £3,000 +£1,200 = £4,200.
2. Applications for funding must be made via the appropriate application form and submitted to NTC.
3. On receipt the application is reviewed by committee group.
4. The application will either be accepted and approved or declined by Cllr. Grants Sub-Committee group and minuted.
5. All funding is captured and controlled by the Office Administrator in an Excel workbook for either Cllr funding or Grant Fund.
6. To arrange payment:

- 6.1. If the invoice is received in NTC name, process as any other NTC invoice with the exception of the Requisition / 3 quotes.
- 6.2. The invoice must be approved by the Office Administrator and counter-approved by the Town Clerk via Email – the email must contain confirmation of the Administration Officer approval and the minute approving the application. This will be processed through Purchase Ledger.
- 6.3. Where the funding is paid direct to the benefiting organisation (not individual), an email is sent to Finance requesting payment to be made to the organisation direct, via bacs without invoice stating 'Approved for payment' by the Office administrator, including a copy & paste of the minute approving the payment by Committee. Payments are made through the bank and will be posted direct to the Cash Book and not through Purchase Ledger. These requests for payment do not require additional Town Clerk approval as the approval has been captured in the minute.
- 6.4. Where the project value approved by the committee is split and apportioned to different payees, these will be managed and co-ordinated by the Office Administrator, who will for payment purposes, notify Finance of each of the Payees, detailing the value to be paid. The office administrator will include a copy of the minute approving the original project value and will confirm payment is within the total project value approved by the committee.

All bank details for payment must be received directly from the organisation and filed in the appropriate Finance folders.

All payments go on the 'Monthly Payment list' with the relevant note for Accounts Sub Comm. Cllr. Approval, Prior to payment.

Expense Process

All Expenses Claims must be in-line with the Expenses Policy and Staff Handbook

USE OF OWN VEHICLE

The following rules apply to the use of your own vehicle on Council business (i.e. claiming mileage). The use of your own vehicle on Council business must be approved in advance by the Town Clerk. You are responsible for ensuring that the vehicle is insured for business use and that the vehicle is roadworthy and satisfies all legal requirements, e.g. road tax, tyre tread depths, M.O.T. etc. You are required to provide a copy of a valid current certificate of insurance on each renewal date. You are also responsible for ensuring that the vehicle is regularly services and maintained.

Driving Licence and Authority to Drive Council Vehicles.

The person must be in possession of an appropriate current driving licence and have the Council's authority to drive one of its vehicles. Authority must be given by the Line Manager.

The person's driving licence must have been produced for scrutiny by the Line Manager.

General Expenses

The Council will reimburse you for any reasonable expenses properly and wholly incurred in the performance of your duties. The rules relating to expenses will be issued separately. You must provide receipts for expenditure.

To claim Expenses an Expenses form must be completed and sent via email to the Town Clerk for approval.

Receipts must be shown as evidence of the expense incurred.

The Expenses form and Town Clerk approval must be sent electronically via email to Finance.

Finance will post the expense to the finance system

Payment will be made via BACS Payment Process in-line with the BACS payment procedure.

A hard copy Expenses form with receipts attached must also be given to Finance for record keeping purposes and will be held in the Finance office.

Invoice Process

1. All invoices must have a Purchase Order unless otherwise agreed (e.g. when paying by direct debit)
2. On receipt of the invoice the Finance Officer will enter the invoice details onto the Supplier Invoice register.
3. The Finance officer will save the invoice in the Supplier Invoices Folder in the relevant category. There are 6 categories:
 - a. Pending Further Information prior to Approval
 - b. Pending Officer Approval
 - c. Pending Entry to Finance System
 - d. Pending Sub-Committee Approval
 - e. Pending payment
 - f. Paid
4. The Finance Officer will if approval hasn't been received directly, email the supplier invoice to the relevant Budget Holder/ Town Clerk for authorisation.
5. The relevant approver (Budget Holder/Town Clerk) approves via email and returns to the Finance Officer.
6. This approval, authorises the Finance officer to arrange payment of the supplier invoice.
7. If the Invoice cannot be approved for whatever reason, the reason for non-approval is noted on the email and returned to the Finance Officer.
8. The Budget Holder is responsible for resolving non-approved issues and must seek resolution with the supplier i.e. obtain credit for the disputed amount or reach agreement that the services / goods have been delivered to a satisfactory state.
9. In no circumstance must the invoice end in a legal demand for debt unless the town Clerk is aware and is prepared to support the issue in Court.
10. Unapproved invoices are entered into the system at this time and are flagged as 'disputed'. It should be noted that the accounts system will not allow the payment of 'disputed invoices'.
11. All approved Invoices are entered into the Finance Accounts system.
12. The invoice is moved into the Pending Committee Approval in supplier Folder.
13. Each month all invoices with the pending Committee Approval status are added to the Policy & Finance Sub Committee Payment list.

14. The Finance Officer will update the Invoice Register with the date Sub Committee approval is requested.
15. The Finance Officer using the invoice register and running unpaid invoices report from the Finance Accounts system will check that all invoices are accounted for i.e. all invoices received and logged onto the register will be marked as disputed or will be included in the P&F sub-committee payment list.
16. Once Committee Approval is obtained the Finance Officer will arrange payment with the Administration Officer. See BACS payment procedures for further detail.
17. Once payment is made the Administration Officer will run a Transaction list from the bank at least weekly and file in the Shared Unity Bank Folder.
18. The Finance officer will use the transaction list to post the payment in the Finance Accounts System.
19. The supplier invoices are then moved to the Paid category in the Supplier Invoice file for the current year.
20. Disputed supplier invoices – as part of the month end procedure, the Finance Assistant will produce a list of disputed invoices which is reviewed by the Budget Holders, any invoices that can be approved are:
 - a) Moved to the pending payment file.
 - b) The 'disputed invoice' flag is removed on the accounts system
 - c) The supplier invoice will then automatically be included in the next P&F Sub-Committee payment list.

Payroll Process

1. Payroll Data
 - 1.1. Payroll data to include Annual Salary, Employee Name, Address, Contact Details, DOB, NI number, Hours worked, Pension contribution rates are obtained from the Town Clerk.
 - 1.2. All employees must complete a New Starter Form and Payroll Provider Form (CVS) which must be sent to the payroll provider via email and must be password protected.
 - 1.3. All data must be surely filed and protected in line with NTC Data Policy.
 - 1.4. Details submitted by each employee must match those provided by the Town Clerk.
2. Payroll Process
 - 2.1. The salary pay date is 20th of the month.
 - 2.2. All Data / notification of payroll run must be issued to the Payroll provider on later than the 12th of each month.
 - 2.3. The Payroll provider requires 48 hours' notice to complete the payroll and produce relevant reports.
 - 2.4. The payroll provider on a monthly basis will calculate pay for each employee based on one twelfth (1/12) of the annual salary, less individual applicable NI, PAYE Tax, Pension and any other applicable deductions.
 - 2.5. Any amendments to the standard payroll must be submitted to the Town Clerk for approval prior to the relevant month the additional pay or deduction applies.
 - 2.6. In the event additional hours are worked or deductions are required the Finance assistant will submit by the 12th of the month a spreadsheet annotating any relevant updates.
 - 2.7. On receipt the payroll provider will complete the payroll and submit two reports
 - 2.7.1. P32 report (HMRC payment confirmation).
 - 2.7.2. General Report showing individual
 - 2.8. On receipt of the reports the Finance Assistant,

- 2.8.1. Will calculate the total combined net salary payment (for all employees) using the General Report, to the monthly Payment list, ready for Accounts Sub Comm approval. Payment must be arranged in the bank for 20th of the month.
- 2.8.2. Will calculate the HMRC payment due value (using P32 report) to the monthly Payment list, ready for Accounts Sub Comm approval. Payment must be arranged in the bank before the 19th day of the following month.
- 2.8.3. Will calculate the total combined (employee & employer) monthly pension contributions value and add to the monthly Payment list, ready for Accounts Sub Comm approval. Payment must be arranged in the bank before the 19th day of the following month.
- 2.8.4. Will upload the pension data to i-Connect and LGPS portal, using the data in the General Report before the 14th day of the following month.

Procurement Process

1. All required purchases whether goods or services must have:
 - a. Sufficient funds in the budget.
 - b. Approval from the Town Clerk via Requisition
 - c. Have the required number of quotations in line with Approval Authority.
 - d. Agreed contracts in line with Approval Authority
 - i. £1 - £15,000 to be authorised by the Town Clerk (NALC FR)
 - ii. £15,000 + to be authorised by the Policy and Finance Chair in liaison with the Vice Chair whenever possible.
 - e. A Purchase Order (PO)
2. Ideally local suppliers should be used wherever possible.
3. Suppliers used must hold the required insurances where applicable:
 - a. Employers Liability
 - b. Public / Product Liability
 - c. Professional Indemnity
4. Suppliers used must complete a New Vendor Form, to include:
 - a. Supplier name
 - b. Supplier address
 - c. Supplier contact Details
 - d. Supplier bank Details
 - e. Supplier VAT number

Requisition / Purchase Order Process

1. The Budget Holder raises a Requisition using the **Purchase order (PO) Request Template** (Requisition)
2. The Budget Holder must assign a requisition number using the next available Requisition number from the Purchase Requisition Register.
3. 3 x Quotations must be requested if not a valid reason must be provided and details included in the Requisition.
4. The Requisition must include actual price or best estimates (for call off orders only).

5. The Requisition must contain the budget codes and cost centres.
6. The Requisition must include all relevant details of the product or services required.
7. Requisitions without prices or coding will not be converted to a PO.
8. Requisitions must be authorised by the Budget Holder/ Town Clerk in line with approval authority.
9. The accuracy for budget allocation of expenditure is the responsibility of the Budget Holder.
10. Once the Requisition is approved, the Budget Holder must update the Requisition Register with a 'Y' to confirm approval has been granted.
11. Both the Requisition and Requisition Email Approval must be filed in the Approved Requisition Folder.
12. The Finance Officer will check the Requisition Register daily for newly approved ('Y') Requisitions and will view and check the Requisition and approval is in line with approval authority.
13. The Finance Officer will create the PO using the details from the requisition and email approval, but not fully post to the Finance Accounts system. This provides a small window of opportunity for the Budget Holder to check the details are correct allowing content details to be amended, however under no circumstance can any change be made to pricing unless counter approval by the Town Clerk.
14. The Finance officer will save the entered PO in the Shared Folder and send the 'entered' PO to the Budget Holder requesting confirmation that the details are correct.
15. The Budget Holder will confirm if correct or advise any changes required.
16. The Finance officer will amend if required and fully 'Post' the PO in the Finance Accounts system, saving the revised version in the Shared Folder.
17. Expenditure is included at this point in budget reports under the heading 'Committed Expenditure,' and the balance in the budget is updated at this point.
18. The Finance Officer will send the PO to the supplier with a supporting email and will cc the Budget Holder.
19. The Finance Officer will update the PO register (used to track status of PO/Invoices).
20. In the event approval is not in line with approval authority the Finance officer will email the Budget Holder until resolved i.e. approval is granted or requisition is cancelled.
21. The Finance Officer will update the requisition register to reflect the status.
22. The Finance officer will follow up any uncompleted Requisitions from the requisition Register.
23. The Finance Officer will follow up any PO's that haven't received an invoice using the PO Register.

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Policy and Finance Committee

4th October 2021

**ASSESSMENT AND ADOPTION OF RISK MANAGEMENT AND INTERNAL CONTROLS STATEMENT
AND STRATEGIC RISK REGISTER – REPORT OF INTERIM TOWN CLERK**

Purpose of Report: To present to the committee the Risk Management and Internal Controls Statement and Strategic Risk Register which are required to be approved annually as part of the AGAR process.

Recommended: (a) That the committee assesses the documents and subject to any comments the council adopts them therefore carrying out the assessment of risk.

The Accounts and Audit Regulations 2015 require Councils to have a sound system of internal control. The Council is obliged to carry out a review of the effectiveness both of its internal controls and its system of internal audit.

The Annual Governance Statement contained within the AGAR which is completed annually after the the end of the Financial Year also requires Members to agree that they have ‘carried out an assessment of the risks facing the authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required’.

Given that Northampton Town Council is a new Council it has not had these documents before therefore they have been prepared based on best practise, experience and from assessing the risks as they are now. It should be noted that these are strategic documents and risk assessments will be developed which sit behind this for many of the items listed. It should also be noted that these documents will evolve, they are not all encompassing and will be added to when a risk is identified, especially as the Council takes on services and assets.

Attached for is the Risk management and Internal Controls Statement and Strategic Risk Register. These documents will assist the council in ensuring that the proper checks are in place with regards to risk management and internal controls. Also complementing this are the processes as detailed in the previous agenda item.

In addition to these documents, the Council has appointed an independent internal auditor. The role of the internal auditor is to assist the Council in fulfilling its responsibility for the prevention and detection of fraud and corruption, errors and mistakes. Currently, the internal auditor is scheduled to make three visits to the Council given that it is new, to review the internal controls and to carry out testing on the transactions undertaken and to ensure compliance with financial regulations. A further review, particularly regarding the year end annual accounts is carried out when the annual accounts have been prepared. At this time the internal auditor seeks to ensure that the documents to be sent to the external auditor are in order. The internal auditor produces a written report for the Council after both stages of the internal audit and highlights any deficiencies.

The external auditor is appointed as part of a contract with central government. Once a year they send out the AGAR as well as a request for supporting information. These are then assessed by the external auditor and a report sent back. These reports are then published and reported to the Council.

NORTHAMPTON TOWN COUNCIL

RISK MANAGEMENT AND INTERNAL CONTROL STATEMENT

RESPONSIBILITY

The Accounts and Audit Regulations 2015 require Councils to have a sound system of internal control which:

- a) Facilitates the effective exercise of its functions and the achievement of its aims and objectives
- b) Ensures that the financial and operational management of the authority is effective and
- c) Includes effective arrangements for the management of risk.

Councils are also required to undertake an effective internal audit, to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

Each financial year, an authority must conduct a review of the effectiveness of its system of internal control, prior to completion of the annual governance statement.

This requirement is reflected in the Town Council's Financial Regulations at 1.6.

PURPOSE OF STATEMENT

The purpose of the Risk Management and Internal Control Statement is to evidence that risks are being managed to a reasonable level. It cannot provide an absolute assurance of effectiveness but through its ongoing review, will identify and prioritise potential risks and the measures required to minimise these. Risks may be strategic, operational, financial or in respect of compliance.

The Town Council's policy on risk management is as follows:

Northampton Town Council recognises that it has a responsibility to manage risks effectively in order to protect its employees, assets, liabilities and community against potential losses, to minimise uncertainty in achieving its aims and to maximise opportunities to achieve its vision and objectives.

The Risk Management and Internal Control Statement, and Strategic Risk Register will be reviewed annually by the Town Council's Policy and Finance Committee

ROLES

Risk management is embedded in the day to day culture and operation of the Town Council and as such, responsibility rests with all those who have a key role within the Council. The primary role of elected Members is in setting both budget and policy, such that day to day operational decisions may be made by the Town Clerk and his staff.

COUNCIL – to ensure compliance with Town Council policies and legislative responsibilities and to set the annual budget.

COMMITTEES (all Committees, with an overarching responsibility sitting with the Policy and Finance Committee) – to set policy, to scrutinise and approve proposed expenditure beyond delegated limits, to monitor budgets, to assess risks and to make decisions accordingly.

BANK SIGNATORIES – to review proposed expenditure.

TOWN CLERK AND RESPONSIBLE FINANCIAL OFFICER – to provide advice to Council/Committees on matters of compliance, to oversee budgetary planning and control, to ensure compliance with policies and legislative requirements, to authorise expenditure in accordance with Financial Regulations.

SENIOR OFFICERS – to ensure best value, to authorise expenditure within agreed budget lines and parameters, to ensure policies and procedures are followed.

ALL EMPLOYEES – to comply with Council-wide policies including health and safety, data protection, financial regulations and standing orders.

INTERNAL CONTROL

Internal control is the range of policies, procedures and other arrangements designed to safeguard the assets of the Town Council and to reduce the potential for losses through fraud or error.

As a Parish Council, the Town Council has no constitution as such but its two key governing documents are its Standing Orders and Financial Regulations. These documents are primarily based on the model issued by the National Association of Local Councils and are reviewed annually.

A suite of other policies and procedures cover operational matters in terms of staffing, budgetary control, expenditure approvals, health and safety, data protection and risk management.

FINANCIAL CONTROL

A significant number of policies and procedures govern the financial arrangements of the Town Council, as set out in the Financial Regulations. Policies are reviewed and endorsed by Council and implemented by Officers.

In setting the annual revenue budget, standing Committees and Full Council have a responsibility to review, evaluate and approve budget recommendations. In approving the final budget, authorisation is given for expenditure according to the constraints and procedures set out in Financial Regulations.

As a larger Town Council, it is essential that authority be delegated to a number of functions in order to ensure operational effectiveness on a day to day basis. The **attached** diagrams provide an overview of the different roles and responsibilities of all

involved, from Full Council to Committee to cheque signatories and to a number of officers.

The Town Clerk is also appointed Responsible Financial Officer and is supported in this role by the Administration Officer and Finance Assistant.

By way of ongoing scrutiny, each standing Committee will receive a quarterly budget monitoring report throughout the year. The Accounts Sub-Committee receives reports outlining all expenditure on a monthly basis as well as quarterly budget monitoring reports for all budget lines. The purpose of monitoring reports is not to question expenditure which has already been incurred but to provide assurance.

Budget management for capital projects will be undertaken through the development of a five-year financial plan. The plan is yet to be drafted and is referred to in the internal controls risk register as an action.

RISK MANAGEMENT

The Town Clerk and supporting officers will review the Risk Register line by line each municipal year and identify areas of potential risk for which actions must be taken. The resulting Action Plan will be brought to Committee and Council each year for approval.

A report is provided to the Policy and Finance Committee half-way through the year to provide a progress update on the Risk Register Action Plan.

In addition to the full annual review, the Risk Register will be updated throughout the year as appropriate, as a result of new services, assets or functions.

Risk management for ad-hoc or short term projects and activities (e.g. community events) is undertaken by way of risk assessments.

INTERNAL AUDIT

The Town Council appoints an Internal Auditor and will receive two reports each year, an interim report and an end of year report. The Internal Auditor has access to all documentation and undertakes some work remotely and some from within the office.

The internal audit report will always include an assessment on accounting arrangements, bank reconciliations, corporate governance, expenditure, risk assessment/management, budgetary control, investments and reserves and review of income, petty cash and salaries.

A five-year plan will be developed for the internal auditor to focus on specific areas of the Town Council's operations.

The Internal Auditor is independent and fulfils no other role within the Town Council.

Any recommendations made in the internal audit reports will be brought to the attention of the Accounts Sub-Committee and actions agreed.

EXTERNAL AUDIT

An external auditor is appointed for the Town Council and submits an annual External Auditor's Report to Council. Any matters raised on the Annual Return statement are reviewed by Council with any necessary actions duly minuted for officers to implement.

BUSINESS CONTINUITY

The Town Council will prepare a Business Continuity Plan for its primary office site. This will be reviewed and updated on an annual basis.

Employee contact details are held on a cloud based system which can be accessed remotely by senior officers.

Town Council data is held partly on site and partly in the cloud. Robust back-up procedures are in place for both and these procedures are reviewed on a regular basis.

ASSETS

The Town Council maintains an Asset Register which is updated on an ongoing basis and is reviewed by the Policy and Finance Committee once per year.

This register will be added to and monitored as the Town Council takes on more assets.

INSURANCE

The Town Council will review its insurance arrangements every three years to ensure best value and best protection. Insurance policies cover physical assets but also public liability, employee liability and a fidelity guarantee (indemnity to an organisation against any monetary loss sustained as a result of an act of fraud or dishonesty committed by their employees).

EMPLOYEES

The Town Council has recently appointed Ellis Whitham as its HR and H&S provider and will develop a suite of policies and procedures relating to employees, including an Employee Handbook, Sickness Absence procedure, Prevention of Bullying and Harassment procedure, Grievance management, Performance management, Appraisal procedure, Disciplinary procedure and Whistle Blowing procedure.

Ellis Whitham will also provide advice to safeguard against issues arising from disputes with employees.

The Town Council operates a policy of encouraging ongoing training and personal development in order to meet targets, maximise effectiveness and to build ongoing job satisfaction.

A wide range of operational procedures are developed in order to safeguard against loss of knowledge following the departure of key employees.

COUNCILLORS

The Town Council operates a policy of encouraging ongoing training for Councillors in order to increase understanding and awareness, improve effectiveness, ensure compliance with legislative requirements and to increase role satisfaction.

The Town Council is developing a suite of policies and procedures to guide and safeguard Councillors including the Code of Conduct, Declaration of Interests, Dispensations Procedure, Councillor/Officer protocol and Press protocol. In addition to the requirement to submit a Register of Interests, the declaration of interests is an agenda item for every Town Council meeting and is included in the minutes as a matter of public record.

FINANCIAL MANAGEMENT: ROLES OF COUNCILLORS

The Council as a corporate body is responsible for controlling expenditure through the setting of the annual budget and ensuring that an adequate system of internal control is in place.

COUNCIL

TO SET THE ANNUAL BUDGET, DETERMINE THE PRECEPT
APPROVE YEAR END ACCOUNTS, WRITE OFF BAD DEBTS
AUTHORISE THE PURCHASE OR DISPOSAL OF LAND
AUTHORISE CAPITAL EXPENDITURE, APPROVE TAKING OUT A LOAN.

POLICY AND FINANCE COMMITTEE

FIRST AND LAST COMMITTEE TO REVIEW DRAFT BUDGET FOR FOLLOWING YEAR:
RECOMMENDATION TO COUNCIL IN TERMS OF BUDGET AND PRECEPT
OVERSIGHT OF ALL BUDGET EXPENDITURE (QUARTERLY MONITORING)
APPROVAL OF EXPENDITURE OVER £5,000 FROM COMMITTEE REVENUE BUDGET OR
EARMARKED RESERVES
TO RECEIVE AND CONSIDER INTERNAL AND EXTERNAL AUDITOR'S REPORTS

STANDING COMMITTEES

TO REVIEW DRAFT COMMITTEE BUDGET FOR FOLLOWING YEAR AND MAKE A RECOMMENDATION TO POLICY & FINANCE COMMITTEE

QUARTERLY BUDGET MONITORING OF COMMITTEE BUDGETS

APPROVAL OF EXPENDITURE OVER £5,000 FROM COMMITTEE REVENUE BUDGETS OR EARMARKED RESERVES

SUB-COMMITTEES

TO MAKE RECOMMENDATIONS TO PARENT COMMITTEE FOR EXPENDITURE, EXCEPT WHERE SPECIFIC DELEGATED AUTHORITY HAS BEEN GIVEN FOR EXAMPLE ACCOUNTS SUB-COMMITTEE WITH REGARDS TO PAYMENTS AND THEIR APPROVAL

CHEQUE SIGNATORIES (4 INDIVIDUAL COUNCILLORS)

TO SCRUTINISE PROPOSED SCHEDULES OF PAYMENTS, QUESTION WHERE APPROPRIATE, CHECK RELEVANT PAPERWORK IS CORRECT & PROCEDURES FOLLOWED, TO SIGN OFF CHEQUE OR BACS PAYMENT IF SATISFIED THAT ALL IS IN ORDER.

FINANCIAL MANAGEMENT: ROLES OF OFFICERS It is the responsibility of all officers to seek best value for the product or service, through obtaining comparative quotes or through a tender process

TOWN CLERK & RFO

TO OVERSEE DEVELOPMENT OF THE ANNUAL BUDGET

TO DEVELOP THE COUNCIL'S FIVE YEAR FINANCIAL PLAN

TO AUTHORISE EXPENDITURE OF UNDER £5,000 FROM APPROVED REVENUE BUDGETS OR EARMARKED RESERVES (OR UNDER £2,500 OUTSIDE APPROVED BUDGETS)

TO AUTHORISE USE OF TOWN COUNCIL CREDIT CARD (WHEN ACQUIRED) AS PER PROCEDURE

TO AUTHORISE SALARY PAYMENTS AND AMENDMENTS

ACCOUNTANT

SCRUTINY OF MONTH END AND YEAR END PROCESSES
DEVELOPMENT AND REGULAR REVIEW OF FIVE YEAR FINANCIAL PLAN
PROFIT AND LOSS MONITORING FOR TOWN COUNCIL SERVICES
RECONCILE MONTHLY PAYROLL

FINANCE OFFICER

TO PREPARE A DETAILED ANNUAL BUDGET AND PRECEPT RECOMMENDATION
SUBMISSION TO COMMITTEE
TO PREPARE AND SUBMIT ANNUAL PENSION RETURN
RECONCILIATION OF CREDIT CARD PAYMENTS AS PER PROCEDURE
TO MANAGE PAYROLL AND THE LOCAL GOVERNMENT PENSION SCHEME
TO OVERSEE MONTH END AND YEAR END PROCESSES

TO VIRE PAYMENTS BETWEEN BUDGETS UPON AUTHORISATION OF TOWN CLERK OR COMMITTEE

TO INVESTIGATE AND MAKE RECOMMENDATIONS FOR INVESTMENTS IN ACCORDANCE
WITH COUNCIL POLICY

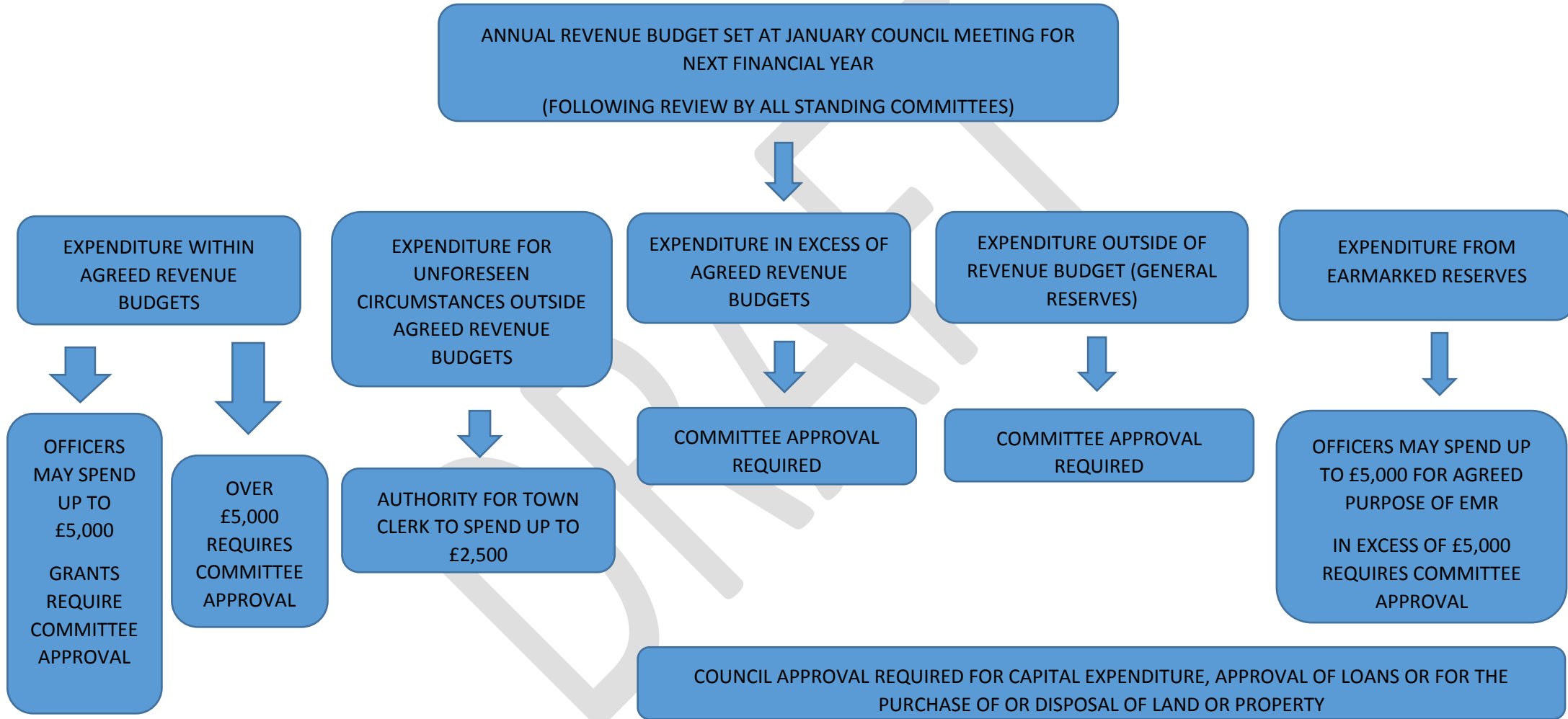
OVERSEE YEAR END ACCOUNTS AND COMPLETE ANNUAL RETURN (AND ANY OTHER
RELEVANT REQUIREMENTS IN ACCORDANCE WITH LEGISLATION) IN ACCORDANCE WITH
THE REGULATIONS.

TO PERIODICALLY REVIEW BANK ACCOUNT AND ENSURE BANK MANDATE IS UP TO DATE

TO ENSURE COMPLIANCE WITH FINANCIAL REGULATIONS & OTHER PROCEDURES

TO REVIEW FINANCE RELATED PROCEDURES AND POLICIES AS APPROPRIATE

FINANCIAL EXPENDITURE PROCESS



Northampton Town Council Strategic Risk Register			August 2021		S Carter							
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Ref No.	Name of Risk	Cause of Risk	Impact	Risk Owner	Original Risk Category (Likelihood /Impact)	Current Control Measures	Actions to be undertaken as additional measures in 2021/22	Were these actions completed in 2020/21	Actions to be undertaken in 2022/2023	Owner of Action	Current Risk Category (Likelihood /Impact)	Insurance cover held
1	Injury or death to person, including staff and councillors	accidents due to: poorly maintained building or equipment, trips and falls, hot surfaces and other scalds & burns, poorly planned events, terrorism	death or injury to person	TC WNC (TC landlord)	Medium L3 x I3 9	Regular meetings with WNC facilities, training and procedures, use of risk assessments for events and high risk activity when required. Health and Safety activity including consultant support. H&S input and management by members and senior offices	Continued training and ongoing identification of risk, continued use of risk assessments. Appointment of H&S consultant	N/A	Continued training and ongoing identification of risk, continued use of risk assessments. Continued increase in H&S input and management from senior officers and all staff. Continued meetings with WNC officers Advice to be sought on events H&S from Stage Right who produce events risk assessments for council events	TC	Medium L2 x I3 6 ↓	public liability,
2	Staff wellbeing	failure to recruit and maintain staff morale, failure to maintain staff health, significant workloads	loss of staff, loss of staff dedication & good will	TC	Medium L2 x I3 6	Staff meetings, 1:1 meetings, staff appraisals, staffing plan, training budget	Look at social events, staff questionnaire, internal communications, Employee Assistance Programme, staff training programme, supporting charity days, staff counselling service	N/A	Investigate further options	TC	Medium L2 x I3 6	employers liability
3	Reputation	poor information provided to public, poor service & events provided to public, poor decision making by officers and councillors	loss of council reputation, loss of income, loss of public support	TC	Low L2 x I2 4	website up to date and accurate, well trained officers, careful management of services, staff training, continued development of communications, training of councillors, appropriate use of social media accounts	undertake public consultation where appropriate, continue liaison with the media, develop a strategic plan for Town Council Implement staffing plan	Ongoing	TBC	TC	Low L2 x I2 4	slander
4	Financial systems	limited number of staff fully trained on all aspects of the financial system	inaccurate or unlawful budget management, inability to pay suppliers, lack of internal checks and controls	TC	Medium L3 x I2 6	additional staff trained in some aspects of budget/finance systems, continued development of Finance Team skills and competencies Processes written down	New staff given training where appropriate for their job role	N/A	As established mitigation	FA	Low L2 x I2 4 ↓	fraud
5	Compliance with legislation	lack of awareness of or failure to comply with legislation	NTC liable to enforcement activity or legal action	TC	Medium L2 x I3 6	professional staff encouraged to be aware and understand legislation, staff training, careful service planning, use of internal audit and other checks and controls to ensure continued compliance, consideration of legislation when designing new services, membership of professional bodies by managers, use of professional / consultant support where appropriate, CPD training by managers	use of internal audit and other checks and controls to ensure continued compliance, consideration of legislation when designing new services, membership of professional bodies by managers, H&S audit, CPD training by managers. Staff commenced CiLCA and iLCA training.	N/A	Completion of CiLCA/iLCA by all staff	TC	Low L1 x I3 3 ↓	public liability
6	Poor service to customers	lack of equipment, lack of staff training, lack of service planning	loss of reputation	TC	Low L2 x I2 4	staff training, equipment maintenance and purchase budgets in place,	Continual review as we take on more services Extra staff to ensure office cover	N/A	Continue with established mitigation and continue to review staff training	TC	Low L2 x I2 4	public liability

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7	Poor communications	lack of good communication: internal and external	poor decision, poor staff morale, mis-informed public	TC	Low L1 x I2 2	website up to date and accurate, well trained administration team, careful management of services Frequent comms meetings Targets set	Proposed increase hours for comms officer Development of newsletter	N/A	TBC	TC	Low L1 x I2 2	public liability
8	Partnership working	working with partnerships with different priorities, processes and resources - also failure to maintain partnerships	loss of reputation, nugatory effort by NTC officers	TC	Low L1 x I2 2	detailed exploration before any partnerships, formal and informal , entered into regular assessment of value of project / partnership	ongoing	N/A	TBC	TC	Low L1 x I2 2	public liability
9	NTC profile / public perception	poor public understanding of the role of the council and our services	Lack of public engagement	TC	Low L2 x I2 4	website up to date and accurate, deliberate and positive publicity concerning services and issues, use of social media including sharing of partners information	Development of newsletter	N/A	TBC	TC	Medium L2 x I2 4	slander
10	Loss of equipment, funds or income	theft, fraud, poor control	loss of funds / resources, loss of reputation	TC	Low L2 x I2 4	internal audit, financial accounting system, consideration of security of equipment,	Detailed asset register to be completed from existing separate sources, accurate values to be provided to insurance company. Guidance issued to staff who are home working	N/A	Continued review of the Councils Assets.	TC	Low L2 x I2 4	fraud, vehicular, public liability, all risks
11	IT	loss of service, loss through loss of building / ability to do business, loss of IT	loss of income, loss of service, loss of customers, loss of reputation	TC	High L3 x I4 12	maintenance of building and IT systems, use of external support, use of cloud based storage through Microshade	Consideration of Business Continuity Plan. Some staff working from home	N/A	Review of the Business Continuity Plan	TC	Medium L2 x I3 6 ↓	Business interruption
12	Leadership	The vision of the Council as an ambitious, innovative and politically led Council is not realised	loss of reputation, lack of public engagement	TC	Low L2 x I2 4	website up to date and accurate, development of communications, use of social media accounts.	Ongoing development of the Councils vision/strategy document, setting of goals for TC	N/A	Implementation of the Councils vision, objectives and NTC Plan	TC	Low L2 x I2 4	n/a
13	Leadership & Management	Lack of Strategic direction and leadership	Ability of Council to set objectives aligned to service delivery	TC	Low L1 x I2 2	Regular Management Team meetings Meetings with Cllrs	Member and officer training, member workshops.	N/A	Ongoing development of the Councils vision, objectives and Corporate/Strategic Plan	TC	Low L1 x I2 2	n/a
14	Management	Lack of effective management of Services	Poor performance loss of reputation not achieving best value	TC	Low L1 x I2 2	Regular Team meetings, experienced qualified staff	Continue to implement a regular officer budget monitoring review process	N/A	Establish and report key performance indicators. Establishment of scrutiny process.	TC	Low L1 x I2 2	Official Indemnity
15	Financial	Failure of WNC to pay precept	Risk to service delivery, Increase pressure on other budgets	TC	Low L1 x I3 3	Dialogue with WNC, establishment of reserves	Continued establishment of reserves	N/A	5 year financial plan	TC	Medium L1 x I3 3	Public Liability, Property

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16	Financial	Failure to adequately manage finances leads to an overspend which is unsustainable in the medium term	Reduction in usable reserves, qualified audit opinion, Unacceptable increase in precept	TC	Low L1 x I2 2	Financial controls set out in Standing Orders and Financial Regulations. Clarity of budgetary responsibilities Regular reporting at monthly Account Sub Committee	Regular review of Standing Orders and Financial Regulations. Enhance budget monitoring.	N/A	Development 5 year financial plan	TC	Low L1 x I2 2	n/a
17	Procurement	Failure to procure supplies and services correctly resulting in legal challenge or poor value for money	Risk of legal challenge, loss of reputation	TC	Medium L2 x I3 6	Financial controls set out in Standing Orders and Financial Regulation. Procurement procedure drafted	Use of procurement adviser when tendering for new contracts	N/A	N/A	TC	Low L1 x I3 3 ↓	Official Indemnity
18	Policies	Failure to introduce and implement appropriate policies	Council work streams not managed in line with legal requirements or best practise	TC	Medium L2 x I3 6	Policies as drafted are reviewed and adopted by Full Council	Annual review of current policies adopted policies to ensure they remain relevant and fit for purpose. Continue to keep up to date with legislation and amend and implement new policies as required.	N/A	Continue to keep up to date with legislation and amend and implement new policies as required.	TC	Medium L2 x I3 6	Official Indemnity, Employers Liability, Public Liability
19	ICT / Data	Loss of ICT or data through cyber attack	Confidentiality compromised, loss of sensitive information	TC	High L3 x I4 12	Firewall and security on IT managed through Microshade, use of cloud based storage,	Continued use of Microshade	N/A	Drafting of Data Retention Policy	TC	Low L2 x I2 4 ↓	fraud
20	General Data Protection Regulations	Failure to safeguard personal information or the misuse of information leads to a breach of the regulations	Confidentiality compromised, loss of sensitive information	TC	Medium L2 x I4 8	Firewall and security on IT managed through Microshade, use of cloud based storage,	Continued review of policies and procedures	N/A	Implementation of Data Retention Policy. Cleansing of data files.	TC	Medium L2 x I4 8	Official Indemnity, Public Liability
21	Climate Emergency Response	Failure to reduce to implement climate change resolution, failure to account for environmental impact in services and procurement	loss of council reputation, loss of public support	TC	Low L1 x I2 2	Establishment of Climate Change Forum	Progress with Climate Change Forum	N/A	ongoing with established mitigation	TC	Low L1 x I2 2	n/a
22	Health & Safety	Failure to protect the Health, safety & Wellbeing of staff and/or contractors and Public	Significant financial and /or reputational damage	TC	Medium L2 x I3 6	Appointment of Ellis Whitham as H&S Consultant and nominated person	Formulate all required documents and RA with Ellis Whitham	N/A	Appropriate staff to receive regular H&S training, staff attend formal H&S training where needed,	TC	Medium L2 x I2 4 ↓	Employer Liability, Public Liability
23	Safeguarding	Failure to safeguard children or vulnerable adult e.g. Lost Children services	Significant financial and /or reputational damage, legal challenge	TC	Low L1 x I4 4	None at present as not dealing directly with young people or vulnerable adults	None	N/A	To be reviewed as council takes on services and begins to work with partnership organisations	TC	Low L1 x I4 4	Official Indemnity

Ref No.	Name of Risk	Cause of Risk	Impact	Risk Owner	Original Risk Category (Likelihood /Impact)	Current Control Measures	Actions to be undertaken as additional measures in 2020/21	Were these actions completed in 2020/22	Actions to be undertaken in 2021/2022	Owner of Action	Current Risk Category (Likelihood /Impact)	Insurance cover held
24	Asset Management	Failure to manage, invest and maintain Councils Assets	Gradual deterioration and long term costs higher than necessary, Reputational Risk, Unexpected expenses occurring	TC	High L3 x I4 12	None at present as Council has no physical assets	N/A	N/A	As and when assets are adopted, a plan will need to be formulated to develop a management plan	TC	Medium L2 x I4 8 ↓	Property
25	Pension Provision	Level of commitments	Reduction in funds available to front line services, Risk to reputation, loss of public support	TC	Low L1 x I3 3	Robust financial planning, Accounts Sub-Committee monitors expenditure	N/A	N/A	ongoing with established mitigation	TC	Low L1 x I3 3	n/a
26	Continuity Planning	Failure to undertake continuity planning including business continuity, community emergency plan. Operational risk register	Delivery of services is compromised	TC	Medium L3 x I3 9	Business continuity insurance, Officers have the ability to work from home, use of cloud based storage, mobile phones for staff, procurement of an external IT support service	Development of a Business Continuity plan	N/A	Final Business Continuity plan in place	TC	Medium L2 x I3 6 ↓	Business Continuity
27	Governance	Failure to make robust informed decisions in compliance with legislation, consultation, openness, scrutiny, high quality data etc.	Failure to achieve these high standards can lead to both reputational and financial loss.	TC	Low L1 x I3 3	Internal Audit carried out by recognised auditor, Financial regulations regularly updated. Processes and procedures followed. Key Staff trained. Annual Review	Town Council review undertaken by the Council's Internal Audit	N/A	ongoing with established mitigation	TC	Low L1 x I3 3	Official Indemnity
28	Financial	Incorrect payment entry, paying the wrong person	Loss of funds, reputational damage	TC	Low L1 x I3 3	Monthly accounts sub committee meetings. All payments presented for approval before paying, 3 stage process	Continue to review process	N/A	Ongoing with established mitigation	TC	Low L1 x I3 3	N/A
29	Events	Failure to get information from WNC before transfer of events, H&S	Not able to deliver successful events as agreed H&S not in place	TC	Medium L3 x I3 9	Continual meetings with WNC staff, note taking and processes recorded, meetings with Stage Right who event manage and responsible for H&S advice	N/A	N/A	Recruitment of an events officer	TC	Medium L3 x I3 9	Public liability
30	COVID	Outbreak of Covid in office	Danger to office staff, lack of office cover, inability to facilitate meetings, loss of reputation	TC	Medium L3 x I3 9	Follow government guidance, sanitiser readily available, staff have own offices. Mask encouraged when walking, working from home an option of there is cover in the office	N/A	N/A	Ongoing with established mitigation	TC	Medium L3 x I3 9	Employers liability
31	NTC profile / public perception	Members fail to adhere to code of conduct	Loss of reputation and confidence in members and the council	TC	Low L1 x I3 3	Members asked to review register of interests regularly, training provided, standing item of declaration of interests at every formal meeting	Gifts and hospitality registry to be created	N/A	Additional training where appropriate	TC	Low L1 x I3 3	N/A
32	Allotments	Failure of WNC contractor to manage allotments	Loss of Council reputation, request for significant financial contribution at short notice	TC	Medium L3 x L2 6	Establishing a licence agreement with WNC	Look to meet regularly with contractor	N/A	Formal working arrangement with WNC and contractor	TC	Medium L3 x L2 6	N/A

Ref No.	Name of Risk	Cause of Risk	Impact	Risk Owner	Original Risk Category (Likelihood /Impact)	Current Control Measures	Actions to be undertaken as additional measures in 2020/21	Were these actions completed in 2020/22	Actions to be undertaken in 2021/2022	Owner of Action	Current Risk Category (Likelihood /Impact)	Insurance cover held
33	Financial - Failure of banks	Financial instability of bank	Loss of Council's money	TC	High L4 x I2 8	Monitoring of reports, press articles etc. regarding Councils current banking provider	Splitting money between other banks	N/A	Development of investment plan Appointment of treasury management company	TC	High L4 x I1 4 ↓	N/A
34	General Power of Competence	Loss of qualified Clerk, less than two thirds of CLrs are elected as opposed to co-opted	Loss of General Power of Competence meaning specific powers have to be identified to carry out duties, possible difficulties in taking on services	TC	L2 x L2 4	Clerk required to be qualified	N/A	N/A	Current mitigation	TC	L2 x I2 4	N/A

RISK SCORES

IMPACT	SCORE	DESCRIPTION (THREATS)	POSSIBLE INDICATORS
Major	4	Major loss of service,	disruption over 5 days,
		Major injury/death risk to people, Major financial/budgetary implications,	One or more fatalities,
		Prosecution by Enforcing Authorities, Statutory/legislative mandate,	Financial loss over £500k,
		National media coverage,	Notice of Improvement Notice being served,
		Significant impact on performance	New regulations/Directive from Central Government, Newspaper/radio reports,
			Major delays in projects affecting service delivery
Serious	3	Loss of major service,	Service disruption 2-5 days,
		Major injury risk to people,	Major injuries to individual/several people,
		Serious financial/budgetary implications,	Financial loss £50-500k, Unscheduled Audit inspection/HSE visit,
		Attract scrutiny by Regulatory Bodies, Political mandate,	Impending legislation,
		Local media coverage,	Enquiries from local press/radio, Delays affecting the smooth flow of service delivery
		Medium impact on performance	
Significant	2	Significant impact on service objectives,	Service disruption 1-2 days,
		Severe injuries,	Some effect on normal work routines, Financial loss £5-50k,
		Significant financial/budgetary implications,	Questions raised through members, Minor delays quickly remedied
		Increased public awareness, Low impact on performance	
Minor	1	Minimal disruptions not affecting service,	Minor disruptions in work routines,
		Very minor injuries to personnel, Minor financial loss	Not affecting work routines,
			Financial loss less than £5k

LIKELIHOOD RATING	SCORE	DESCRIPTION (THREATS)	POSSIBLE INDICATORS
Very likely	4	More than 75% chance of occurrence	Regular occurrence, Circumstances frequently encountered – daily/weekly/monthly
Likely	3	40%-75% chance of occurrence	Likely to happen at some point in the next 1-3 years, Circumstances occasionally encountered (few times a year)
Unlikely	2	10%- 40% chance of occurrence	Only likely to happen once every 3 or more years
Very unlikely	1	Less than 10% chance of occurrence	Has happened rarely/never before

RISK SCORES MATRIX

LIKELIHOOD	Very likely	4	8	12	16
	Likely	3	6	9	12
	Unlikely	2	4	6	8
	Very unlikely	1	2	3	4
		Minor	Significant	Serious	Major

IMPACT