

SEP	Payee	Description	Gross
1	Lombard	Vehicle leasing x 3 (Navara Pickup/Peugeot Boxer x 2)	1,448.86
	NFDC	NNDR (6 of 10) offices and premises	499.00
	NFDC	NNDR (6 of 10) Fawcetts Field sports ground and premises	419.00
2	British Gas	Direct debit for Fernhill - July 2021	146.00
7	Vodafone/EE	Work mobiles and Ipad - August	496.99
8	Wessex Cater Hire Ltd	Champagne glass hire for Mayor's Reception September 2021	78.96
9	Mr S Godsall	Performance fee for Blue Tides - Afternoon of Music 5 September	400.00
	Michael Orman	Fawcetts Project fascia and guttering (10 days)	1,500.00
12	Hitachi	Wessex cutting deck contract monthly hire	87.74
	Societe Generale	Monthly lease rental Kubota mower & cutting deck	303.40
14	ELAS	Health and Safety Services - monthly charge	252.00
15	Michael Orman	Fawcetts Project - new guttering (4 days)	600.00
15	Worldpay	Subscription fees September 2021 (office terminal)	11.94
16	NM Memorial Centre	Hall hire for public meeting re Brockhills Housing - 6 October 2021	126.00
17	A & T	Advertising for Blue Tides - Afternoon of Music on 5 September	178.80
	All Clear Pest Control	Placing and monitoring of baits - Fawcetts/treatment of wasps nest adjacent to War Memorial	110.00
	Ampfield Traffic	Deployment of speed limit reminders/security chains to protect SLR's	264.50
	Anchor	Annual service of ventilation system Ashley Sports Pavillion	705.60
	Aqua Care	Statutory monthly legionella check Fernhill/Fawcetts/Ashley Sports Grd	647.58
	Atech Electrical	Fit new de-fib cabinet at Fawcetts/supply and fit replacement LED at Bowls Club	235.01
	Agrovista	Fertiliser for Fernhill Sports Ground	144.00
	Bournemouth Water	Water supplied to Ballard Water Meadows (Feb - Aug)	13.43
	Cango	Cango bus service co-ordination - August 2021	445.00
	C'Chuch Gdn Mach	Various machinery/equipment repairs - labour and parts	834.66
	DCK Accounting	Payroll and accounting service - August 2021	835.08
	Eagle Plant	Machinery fuel bowser at Fawcetts/secure storage at Ashley	327.36
	Eden Springs	Monthly cooler rental	20.00
	Everton Nurseries	Plants for open spaces	20.37
	Fix a Door Ltd	Repair shutter at the Bowl Club	203.04
	Flagmakers	Replacement town centre flags (Battle of Britain/United Nations/Queens Platinum Jubilee)	1,000.29
	Garic	Additional irrigation to pitches & wildflowers at Ashley & Fawcetts	738.72
	Gristwood and Toms	Tree works completed in August	681.65
	HCC	Pension contributions - August 2021	9,355.52
	HMRC	Tax and NIC - August 2021	10,032.80
	Jewson	Fawcetts Field temporary fencing	59.40
	Loaders Garage	Fuel - August 2021	859.34
	Micheldever Tyre Serv	Replacement tyres x 4 due to yard vandalism	370.68
	Mole Country Stores	7 multi nest boxes	62.92
	NFDC	Six monthly contribution towards line rental costs for CCTV (Apr-Sept)/premises licence for War Memorial at the Recreation Ground	2,634.00
	New Forest Signs	Children crossing signs Doe Copse Way/Bluetides Afternoon of Music advertising	564.00
	New Forest Stationers	Various stationery supplies - August	41.27
	NMSB	Green waste & gen waste at Fawcetts/veg waste at Water Meadow	1,169.88
	NMSB Concrete	New bench base Barton Court Ave/Highlands Rd	59.18
	New Milton Sands WI	Provision of refreshments for performers at Afternoon of Music	£12.00
	PDP Architecture	Ashley Recreation Ground - architectural services additional fee & additional pre-app application	1,170.00
	Pitney Bowes	Franking machine top up	208.00
	Polo Graphics	Signage design & production - St Mary Magdalene churchyard project	£370.00
		Carried forward	40,743.97

SEP		Balance brought forward	40,743.97
	Rejuvenate	Prov of managed service/IT support - September	491.52
	Screwfix	Pitch protection/new guttering Fawcetts/COVID 19 mtg mitigation/staff PPE boots	214.65
	Sharp	Rental of photocopier - quarterly charge (September to November)	295.68
	Sitesafety	Replacement LED highway beacon/cleaning materials	407.98
	Six Pump Court	Fees for Miss Anne Williams re Barton Common Lane	2,100.00
	Source for Business	Water charges at Middle Ashley allotments/Indoor and outdoor bowls	433.84
	J Still Installations Ltd	Fawcetts Pavilion improvements/Bowling Club replacement unit	2,550.00
	Travis Perkins	Hollandswood Drive bench installation/hand tools/marketing paint	44.38
	Turfleet Hire	John Deere 4066R tractor and front loader hire - August	864.00
	Unison	Subs taken from salaries -August 2021	25.50
	Viking	Copy paper for Town Hall	48.11
	Waste Mgt Facilities	Mixed municipal waste collection - Ashley Sports Ground	111.00
21	HM Land Registry	Ashley Christmas display searches	9.00
	HM Land Registry	Christmas display (main display regularisation) searches	18.00
	Worldpay	Transaction charges September 2021 (virtual terminal)	0.44
22	Michael Orman	Building/maintenance work at Fawcetts including guttering/fascia	750.00
24	Bravo Benefits	Voucher deducted from staff - Sepember	260.50
	C'Chuch Gdn Machinery	Highway compliant lighting to Peugeot Boxer van and replacment blades Wessex Mower deck	408.63
	DCK Accounting	Monthly accounts (Sept) /allotment invoice preparation	645.90
	Incuhive Space	Meeting room hire - 2 Planning Meetings - August 2021	144.00
	JSS Scaffolding	Erect scaffolding - Fawcetts Project/Clock Tower & statutory inspection of scaffold at Fawcetts	4,032.00
	Lush Signs	Update Chairman's Honours Board using 23ct gold leaf	111.60
	NMSB	Ashley Rugby Pitch repairs/Naish vegetation cutting	265.19
	Npower	Electricity supplied at Fawcetts Field/Ashley Sports Pavilion (June - August 2021)	904.39
	Real Food Fiona Hill	Catering and waitress services for Mayor's reception Sept 2021	830.50
	Source for Business	Water bill for Lymington Road allotments (March - Sept)	32.45
	Staff/Members	Salaries and allowances Sept/staff expenses	28,955.48
	Travis Perkins	Materials - Fawcetts general repairs/changing rooms	60.97
	Viking	Copy paper for the Town Hall	11.72
27	Robert Dyas	12 x 19L plastic storage boxes for archived files	99.36
30	Lombard	Cabstar BL15GXM vehicle leasing / end of main contract hire for Nissan DX67UYD	369.36
		<b>Total</b>	<b>86,240.12</b>

# SUMMARY

## Appendix 2

### MONTHLY MANAGEMENT ACCOUNTS - AUGUST 2021

	Actual August £	Budget August £	Var £	Var %	Actual YTD £	Budget YTD £	Var £	Var %	Annual Budget £	Amount Left £	Left %
AMENITIES	43734	44982	-1248	-3%	222208	216481	5727	3%	593231	371023	63%
F&GP	40247	47718	-7471	-16%	193778	213647	-19869	-9%	536981	343203	64%
TOTAL	83981	92700	-8719	-9%	415986	430128	-14142	-3%	1130212	714226	63%

# AMENITIES

## MONTHLY MANAGEMENT ACCOUNTS - AUGUST 2021

	Actual August £	Budget August £	Var £	Var %	Actual YTD £	Budget YTD £	Var £	Var %	Annual Budget £	Amount Left £	Left %
<b>Amenities - General</b>											
<i>Expenditure:</i>											
Wages & Salaries	20578	18529	2049	11%	101612	92643	8969	10%	222347	120735	54%
Ers NI	1784	1575	209	13%	9218	7875	1343	17%	18900	9682	51%
Ers Pension	3952	3502	450	13%	19720	17510	2210	13%	42024	22304	53%
Skip Hire	438	500	-62	-12%	2618	2500	118	5%	6000	3382	56%
Bad Debts	0	0	0	0%	0	0	0	0%	0	0	0%
General Maintenance	0	83	-83	-100%	84	417	-333	-80%	1000	916	92%
Tree Work	568	1750	-1182	-68%	5359	8750	-3391	-39%	21000	15641	74%
Tree Planting	0	167	-167	-100%	20	833	-813	-98%	2000	1980	99%
Signs	0	333	-333	-100%	0	1667	-1667	-100%	4000	4000	0%
Vehicle Maintenance	3273	853	2420	284%	11342	4266	7076	166%	10238	-1104	-11%
Fuel & Oil	936	1083	-147	-14%	5677	5417	260	5%	13000	7323	56%
Contract Hire van	4380	2500	1880	75%	12052	12500	-448	-4%	30000	17948	60%
Safety Equip/Covid signs	575	500	75	15%	4092	2500	1592	64%	6000	1908	32%
Hand Tools	5	125	-120	-96%	392	625	-233	-37%	1500	1108	74%
Equipment	0	208	-208	-100%	0	1042	-1042	-100%	2500	2500	100%
Dog Fouling	0	125	-125	-100%	758	625	133	21%	1500	742	49%
Environmental Sheme	0	0	0		0	5833	-5833		14000	14000	100%
Periodic Elect Inspects	0	0	0		0	2917	-2917		7000	7000	100%
Service Level Agreemenn	820	1000	-180	-18%	1861	2000	-139	-7%	1000	-861	-86%
<b>Sub-Total</b>	<b>37309</b>	<b>32834</b>	<b>4475</b>	<b>14%</b>	<b>174805</b>	<b>169918</b>	<b>4887</b>	<b>3%</b>	<b>404009</b>	<b>229204</b>	<b>57%</b>
<i>Income:</i>											
Interest Received	0	0	0	0%	0	0	0	0%	0	0	0%
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>SUB-TOTAL</b>	<b>37309</b>	<b>32834</b>	<b>4475</b>	<b>14%</b>	<b>174805</b>	<b>169918</b>	<b>4887</b>	<b>3%</b>	<b>404009</b>	<b>229204</b>	<b>57%</b>
Ashley Sports	1706	902	804	89%	4383	4511	-128	-3%	10827	6444	60%
Rec	-2176	383	-2559	-668%	-2722	1914	-4636	-242%	4594	7316	159%
Fawcetts	39	643	-604	-94%	4603	3212	1391	43%	7711	3108	40%
Moore Close	-1747	0	-1747	0%	-1710	0	-1710	0%	0	1710	
Fernhill Lane	1738	411	1327	0%	-723	2056	-2779	-135%	4934	5657	115%
Allotments	-1639	1310	-2949	-225%	-1040	546	-1586	-291%	1310	2350	179%
Donated Seats	17	195	-178	-91%	756	976	-220	-23%	2342	1586	68%
Open Spaces	1172	1200	-28	-2%	27278	26327	951	4%	50254	22976	46%
Flowerbed sponsorship	0	-158	158	-1.00	625	-792	1417	-179%	-1900	-2525	133%
Bus Shelter advertising	0	-200	200	-1.00	0	-1000	1000	-100%	-2400	-2400	100%
Plant a Tree income	0	-142	142	-100%	0	-708	708	-100%	-1700	-1700	0%
HLS income	0	-500	500	-100%	0	-2500	2500	-100%	-6000	-6000	100%
Street Trading Income	-940	-1146	206	-18%	-5360	-5728	368	-6%	-13750	-8390	61%
Playgrounds - skatepark	363	250	113	45%	4814	1250	3564	285%	3000	-1814	-60%
Cap Ex	7892	9000	-1108	-12%	16499	16500	-1	0%	130000	113501	87%
<b>SUB-TOTAL</b>	<b>6425</b>	<b>12148</b>	<b>-5723</b>	<b>-47%</b>	<b>47403</b>	<b>46563</b>	<b>840</b>	<b>2%</b>	<b>189222</b>	<b>141819</b>	<b>75%</b>
<b>AMENITIES</b>	<b>43734</b>	<b>44982</b>	<b>-1248</b>	<b>-3%</b>	<b>222208</b>	<b>216481</b>	<b>5727</b>	<b>3%</b>	<b>593231</b>	<b>371023</b>	<b>63%</b>

# FINANCE AND GENERAL

	Actual Budget		Actual		Budget		Annual		Amount		
	August	August	Var	Var	YTD	YTD	Var	Var	Budget	Left	Left
<b>F&amp;GP - General Exp</b>											
Wages & Salaries	17269	15956	1313	8%	88023	79769	8254	10%	191476	103453	54%
Ers NI	1491	1642	-151	-9%	7669	8210	-541	-7%	19707	12038	61%
Ers Pension	3125	3071	54	2%	15797	15354	443	3%	36855	21058	57%
Staff Expenses	15	125	-110	-88%	437	625	-188	-30%	1500	1063	71%
Staff Training	0	417	-417	-100%	406	2083	-1677	-81%	5000	4594	92%
Telephone & Fax	414	542	-128	-24%	2774	2708	66	2%	6500	3726	57%
Postage	296	167	129	78%	296	833	-537	-64%	2000	1704	85%
Stationery	131	208	-77	-37%	940	1042	-102	-10%	2500	1560	62%
Subscriptions	0	167	-167	-100%	1645	833	812	97%	2000	355	18%
Photocopier	0	167	-167	-100%	186	833	-647	-78%	2000	1814	91%
Events Expenditure	525	167	358	215%	1336	833	503	60%	2000	664	33%
Advertising	116	417	-301	-72%	798	2083	-1285	-62%	5000	4202	84%
Neighbourhood Plannin	0	1667	-1667	-100%	785	8332	-7547	-91%	20000	19215	96%
Youth Co-ordination	224	3781	-3557	-94%	2087	18904	-16817	-89%	45376	43289	95%
Communications+Media	0	3308	-3308	-100%	4217	16539	-12322	-75%	39700	35483	89%
Professional Fees	2811	4023	-1212	-30%	14064	20110	-6046	-30%	48271	34207	71%
Bank Charges	108	167	-59	-35%	702	833	-131	-16%	2000	1298	65%
Insurance	0	0	0	0%	15080	15000	80	1%	15000	-80	-1%
CAB	5000	5000	0	0%	5000	5000	0	0%	5000	0	0%
Election Expenses	0	417	-417	-100%	0	0	0		5000	5000	100%
Mayoral Allowance	0	125	-125	-100%	21	625	-604	-97%	1500	1479	99%
Members Allowances	1403	1500	-97	-6%	7015	7499	-484	-6%	18000	10985	61%
Civic Entertainment	8	125	-117	-94%	8	625	-617	-99%	1500	1492	99%
Grant Aid	3000	3000	0	0%	4917	5000	-83	-2%	5000	83	2%
CANGO	945	500	445	89%	2715	2500	215	9%	6000	3285	0%
Youth Grant Aid	0	0	0	0%	0	0	0	0%	18000	18000	100%
<b>Sub-Total</b>	<b>36881</b>	<b>46657</b>	<b>-9776</b>	<b>-21%</b>	<b>176918</b>	<b>216171</b>	<b>-39253</b>	<b>-18%</b>	<b>506885</b>	<b>329967</b>	<b>65%</b>
<b>Income:</b>											
Wayleaves	0	1	-1	-100%	0	6	-6	-100%	14	14	0%
Grants Received	200	0	200		1200	0	1200		0	0	0%
Interest received	4	208	-204	-98%	160	1042	-882	-85%	2500	2340	0%
CANGO	0	333	-333	-100%	500	1666	-1166	-70%	4000	3500	0%
<b>Sub-Total</b>	<b>204</b>	<b>543</b>	<b>-339</b>	<b>-62%</b>	<b>1860</b>	<b>2714</b>	<b>-854</b>	<b>-31%</b>	<b>6514</b>	<b>2354</b>	<b>36%</b>
<b>SUB-TOTAL</b>	<b>36677</b>	<b>46114</b>	<b>-9437</b>	<b>-20%</b>	<b>175058</b>	<b>213458</b>	<b>-38400</b>	<b>-18%</b>	<b>500371</b>	<b>327613</b>	<b>65%</b>
Rent (2020-21 invoice)	0	0	0	0%	7540	0	7540	0%	7540	0	0%
Rates	499	416	83	20%	2520	2079	441	21%	4990	2470	49%
Water	0	0	0	0%	0	17	-17	0%	50	50	100%
Electricity	0	0	0	0%	0	1166	-1166	0%	3500	3500	100%
Gas	0	0	0	0%	0	500	-500	0%	1500	1500	100%
General Maint (20-21)	17	0	17	0%	9448	5116	4332	0%	12280	2832	23%
Equipment Maint	0	104	-104	-100%	101	521	-420	0%	1250	1149	92%
F&F	0	42	-42	-100%	96	208	-112	-54%	500	404	81%
Transfer from Reserves	0	0	0		-15963	0	-15963				
Christmas Lights	490	500	-10	0%	11224	11500	-276	0%	20500	9276	45%
<b>SUB-TOTAL</b>	<b>1006</b>	<b>1062</b>	<b>-56</b>	<b>0%</b>	<b>14966</b>	<b>21106</b>	<b>-6140</b>	<b>-29%</b>	<b>52110</b>	<b>21181</b>	<b>41%</b>
CIL Receipts	0	0	0	0%	-20561	-22000	1439	0%	-22000	-1439	7%
Transfer to Reserves	0	0	0	0%	20561	0	20561	0%	-22000	-42561	193%
CCTV (Budget IT)	2564	542	2022	373%	3754	1083	2671	247%	6500	2746	42%
<b>SUB-TOTAL</b>	<b>2564</b>	<b>542</b>	<b>2022</b>	<b>373%</b>	<b>3754</b>	<b>-20917</b>	<b>24671</b>	<b>-118%</b>	<b>-37500</b>	<b>2746</b>	<b>-7%</b>
<b>F&amp;GP TOTAL</b>	<b>40247</b>	<b>47718</b>	<b>-7471</b>	<b>-16%</b>	<b>193778</b>	<b>213647</b>	<b>-19869</b>	<b>-9%</b>	<b>514981</b>	<b>321203</b>	<b>62%</b>

## FINANCE & GENERAL PURPOSES

### COMMITTEE MEETING 1 NOV.

#### Agenda Item 9 - Referred Matters

#### **Executive Committee**

##### **Minute 30 - Youth Matters**

The Chairman provided an update on the proposed land for a Youth multi-purpose building off Gore Road following pre-app advice from NFDC, noting the importance of community use for the land that lies within Green Belt. Cllr Clarke proposed, and it was unanimously

***RECOMMENDED: That a consultant be appointed to produce an Outline Planning Application to progress a youth, family & community building on land off Gore Road.***

Cllr Blunden will refer this to Amenities, and suggest a Working Party be set up to progress.

#### **Amenities Committee**

##### **Minute 65 – Long Meadow**

The Chairman referred to Appendix 4, Installation of a Defibrillator, noting that the Friendly Dog Club have collected £1,500 plus grants from Ward Cllrs and a donation from the Long Meadow Community Group.

Total funds raised of £2,500 would cover cost of defibrillator, cabinet and installation of electric supply, from the Barton Sea Scouts next to the car park.

***RECOMMENDED:***

***To proceed with purchase and installation of a Defibrillator at Long Meadow.***

**1. Accounting records**

<b>GDPR: Hard copy documents to be retained in electronic / scanned format: Copy of Cashbook(s) checked, Prior year External Audit certificate and any supplementary report, Opening Trial Balance report (if not Omega/Alpha based).</b>			
<b>Programme</b>	<b>Commentary</b>	<b>Note ref.</b>	<b>Recommendation</b>
1.1 Establish whether the cashbook is maintained on a bespoke accounting package, in manuscript or spreadsheet format. Review the procedure for and frequency of entering detail in the record. Identify / record detail of bank accounts in use and consider reasonableness.	Please supply the RBS Rialtas backup .FBK file to the 30 <sup>th</sup> September 2021.		
1.2 Does the ledger/cashbook include sufficient analysis to make preparation of the annual Accounts and Annual Return straightforward?			
1.3 Is VAT identified separately in the coding analysis / cashbook?			
1.4 Verify that previous year closing balances are correctly brought forward?			
1.5 Where applicable, check the procedures in place for preparing and counter checking of journals.			
1.6 Test a sample of transactions throughout the year between the cashbook and bank statements and inter-account transfers. <b>Tick the Council's records and retain only electronic copies of the month(s) / period(s) checked – NB: this should include Month 12 / March).</b>			

**Set up by:** Stuart J Pollard

**Completed by:**

1.7 Where a bespoke accounting package or spreadsheet is in use, check soundness of backup and restore procedures to ensure integrity of information.	Please provide a written explanation of the council's current backup procedures.		
1.8 Obtain a hard or soft copy of the external audit certificate for the prior year, together with any more detailed report, and consider any actions that need to be taken by client or us this year in relation to issues raised by the external auditor and document them accordingly.	Please provide the External Auditor's report for the 2020-21 financial year (if received).		

## 2. Review of Corporate Governance; Potential risks of Fraudulent Activity

<b>GDPR: Documents to be retained in electronic format: Review of Minutes, Corporate Governance Questionnaire (where appropriate), Financial Regulations and Standing Orders.</b>			
<b>Programme</b>	<b>Commentary</b>	<b>Note ref.</b>	<b>Recommendation</b>
2.1 Has the Council prepared and adopted Standing Orders and Financial Regulations: do they reflect recent legislative changes: are they in line with the latest NALC models, whilst taking account of the Council’s own specific needs? ( <i>Obtain electronic copies only for retention on Perm. File</i> ).	Please supply the latest version of :  1) Standing Orders 2) Financial Regulations  (Please ensure that these documents match those uploaded onto the council’s website).		
2.2 Undertake an overview of FRs and ensure actual working practice is compliant when examining individual systems (e.g. tenders, quotes and intact banking of income). <i>NB: note that NALC issued a revised document and covering note for 2019-20 and were, pre-COVID, producing a further update for 2020, which has been delayed. Advise clients accordingly to “Watch this space”.</i>			
2.3 Has the Council adopted the General Power of Competence)? (NB: This may only be adopted when the qualification requirements are met and may be re-adopted in the year following an election by formal resolution of the Council).	Please confirm the council’s GPoC status.		
2.4 Establish whether the Council has prepared any financial procedures documentation. This represents best practice and provides a start point for new appointees in the event of long term absence of the clerk: (some external auditors are also questioning the existence of these at smaller councils).	Please provide copies of all financial procedures documents in place.		

Set up by: Stuart J Pollard

Completed by:

<p>2.4 Review full Council and standing committee minutes (excl. Planning) and record detail of any salient financial or other issues that may affect the Council's future performance and financial stability. Ensure Committees only act within their delegated powers.</p>	<p>Please ensure that all the minutes of the Council and its standing committees are loaded onto the council's website prior to the date of the audit.</p>		
<p>2.6 Ensure that the value of the annual precept (and any CT Support Grant receivable) is minuted formally and note the value and meeting date here. <b><i>There is no need to retain a hard copy of the minute approving the amount.</i></b></p>	<p>(Please provide a timeline for the council's budget setting and precept determination process for the 2022-23 financial year).</p>		
<p>2.7 Consider the Council's approach to corporate governance: have any matters come to our attention that indicates that the Council cannot answer "Yes" to all of the assertions in the Annual Governance Statement (Section 1 of the Annual Return). <b><i>If so, record detail in an electronic file note and cross-reference here accordingly.</i></b></p>	<p><b>Please provide a brief statement about the Council's ongoing efforts to maintain service provision to its constituents during the 2021-22 financial year. I will endeavour to include pertinent statements in the Corporate Governance section of the Interim report to highlight the Council's efforts to maintain a high level of service during the current challenging times.</b></p>		
<p>2.8 Has the Council taken any action to change banking arrangements following repeal of the LG Act 1972 Section 150(5) and is it intending to utilise electronic banking facilities? If so, have appropriate controls been put in place to minimise the risk of fraud and loss of Council resources (See JPAG document - "Safeguarding Public Money") and have the Financial Regulations been amended accordingly.</p>			

Set up by: Stuart J Pollard

Completed by:

<p>2.10 Ensure that the tendering limits are consistent between SOs and FRs and reflect the 2015 EU / Public Contract Regulations. <b><i>NB: this may change following our exit from the EU, so when NALC revised documents are issued: provide Councils with a copy and recommend adoption of the revised documents. Whilst some very small councils have queried our recommendation that they consider a lower limit for tendering, it seems illogical that for a Council spending less than £20k p.a. they have a tender limit of £25k.</i></b></p>			
<p>2.11 For Councils with an annual budgeted turnover of less than £25,000, ensure that they have complied with the requirements of the Transparency Code for smaller authorities, which became mandatory from 1<sup>st</sup> April 2015. Whilst the main Code is relevant to larger local councils and failure to put basic info on the website is poor practice (such as agendas and minutes and financial information – <b><i>AGAR detail MUST be posted – Accounts &amp; Audit Regulations 2015 refer, as detailed on the AGAR.</i></b></p>			
<p>2.12 During summer <b>2021</b> the authority must have provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations. <b><i>Obtain an electronic copy of the published notice and ensure compliance with disclosure requirements (i.e. 30 working days).</i></b></p>	<p>Please provide a copy of the Notice of Exercise of Public Rights for the 2020-21 financial year accounts.</p>		

**3. Review of Payment Procedures; Approvals and Associated issues including VAT identification and recovery**

**GDPR: Documents to be retained: Payments Testing Schedule, Payments analytical review; Tender registration details on [www.contractsfinder.gov.uk](http://www.contractsfinder.gov.uk) (where appropriate).**

Programme	Commentary	Note ref.	Recommendation
<p>3.1 Document the Council’s approach to the approval of expenditure (ordering and invoice certification) and release of moneys to traders. Where BACS and / or Direct Debits are used, ensure that appropriate authorisation procedures are in place over the release of moneys. <b>Also ensure that appropriate maximum limits have been agreed with the bankers over individual and weekly / monthly transaction levels.</b></p>			
<p>3.2 Members should be examining invoices when signing cheques or payment schedules authorising release of moneys: <i>they should also, ideally, be initialling all invoices / other supporting payment documentation to evidence review / approval and help prevent duplicate payments arising.</i> (suggest use of a suitably designed certification stamp).</p>	<p>Upon receipt of the Rialtas Back up I shall prepare a spreadsheet of Invoices which I need to receive electronic copies of.</p>		
<p>3.3 Review a sample of payments to ensure that they are supported by invoices / or other appropriate form of supporting documentation, such as acknowledgements of receipt (grants, donations, etc.) where no invoice is appropriate and are approved for payment by members. These will, <i>wherever possible</i>, be prepared by the Office Administrator using the usual s/sheet format.</p>			

Set up by: Stuart J Pollard

Completed by:

<p>3.4 Where credit or debit cards are in use, review the controls in place and ensure that all payments are appropriate and effectively supported. Also ensure that appropriate financial limits on individual and monthly spending by such cards are in place.</p>			
<p>3.5 Ensure that, where an official ordering system is in place, an order has been raised for each item of goods or services provided, where expected. (NB. This will be dependent on size of council).</p>			
<p>3.6 Ensure that the appropriate Cost Centre and Nominal Codes / cash book analysis have been applied to payments in the test sample at 3.3 above. Pay particular attention to the analysis between staff costs and other payments, as this affects the analysis in the AGAR (<i>See revised 2020 Governance Manual re Box 4 detail on AGAR for 2020-21 - detail has been uploaded to the "Governance and Accountability" section on Sharepoint.</i></p>			
<p>3.7 Ensure that the Council's SOs and FRs have been observed when obtaining tenders and quotes for supply of goods and services, together with appropriate tender limits and advertising requirements [2015 EU legislation refers].</p>	<p>Please advise of any tenders that have been undertaken during the 2021-22 financial year, or state that none have been taken.</p> <p>Where a tender has been undertaken, please provide the contracts finder registration number</p>		
<p>3.8 For smaller councils, all payments, including bank charges, direct debits, etc. should ideally be formally recorded in the agenda / minutes or an attached schedule (ideally also identifying the cheque number, where appropriate, payee and amount (including VAT))?</p>			

Set up by: Stuart J Pollard

Completed by:

<p>3.9 Is VAT correctly calculated and recorded in the financial ledger / cashbook? Ensure that VAT is recovered periodically and verify, as a minimum, the year-end reclaim to the underlying records and, if appropriate, the correct treatment, generally as a debtor, in the Annual Return. Where RBS or other software is used, <u>there is no need to take copies of the reclaims</u>: record detail here of the periods verified. Check consistency of reclaims to the accounting records and obtain explanations for any differences.</p>	<p>Please provide electronic copies of the HMRC receipt of all VAT reclaims made during the 2021-22 financial year to date.</p>		
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#### 4. Assessment and Management of Risks

<b>GDPR: Documents to be retained: Financial, Operations &amp; Health &amp; Safety Risk Registers, Playground Management Policy (where appropriate), Insurance Policy/policies and schedules.</b>			
<b>Programme</b>	<b>Commentary</b>	<b>Note ref.</b>	<b>Recommendation</b>
4.1 Ensure that the Council has carried out an assessment of potential risks (both financial and Health & Safety issues) in the year of audit and taken appropriate steps to manage those risks - in accordance with the requirements of Assertion 5 in Section 1 of the Annual Return. (Please note that the 2018 Practitioners' Guide (para. 1.5), requires an authority "to have appropriate evidence to support a 'Yes' answer to an assertion in Section 1 of the Annual Return, for example a reference in a set of formal minutes").	Please provide electronic copies of the Council's current Risk Assessments.		
4.2 Review the Council's insurance policy (ies) to ensure that adequate coverage has been obtained for all aspects and that all appropriate assets are adequately insured. Obtain an <b>electronic</b> copy of the insurance schedule <b>only</b> with the relevant financial detail or prepare a summary of the levels of cover afforded <b>if not available electronically</b> . (Guidelines: Employer's liability - £10m; Public Liability - £10m; Fidelity Guarantee – half year's precept + year-end balance).	Please provide a copy/copies of the Council's current insurance schedule(s).		
4.3 Review the Council's arrangements for the regular inspection of playgrounds and playing fields.	Please advise of the arrangements for the regular inspection of playgrounds, skate parks, MUGAs and playing fields.		

## 5. Precept determination and budget control

<b>GDPR: Documents to be retained: Year-end Budget outturn report and Schedule of reserve funds.</b>			
<b>Programme</b>	<b>Commentary</b>	<b>Note ref.</b>	<b>Recommendation</b>
5.1 Has the Council undertaken a formal and appropriate budget determination exercise, which forms the basis of the annual precept request from the parent Council? Examine and assess its adequacy (see 2.6 above re formal approval of annual precept). Consider the impact of any capping that central government may apply and / or reduction in CT Support Grant for 2020-21.			
5.2 Do members receive regular reports identifying the budget position throughout the year? Where interim visits are undertaken, examine the outturn to date and note detail of reasons for any significant variances.			
5.3 Has the Council formally approved the establishment of specific reserves: are the utilisation of reserves and the return of unused balances to the General Fund reported to the Council at regular intervals?			
5.4 Review year-end reserves and General Fund balances to ensure that they are both appropriate and are likely to be utilised. (NB: Rule of thumb is that the GF balance should equate to between three & six months' revenue spending.			

**Set up by:** Stuart J Pollard

**Completed by:**

5.5 Review the year-end outturn and follow up any significant variances from the proposed detailed budget (NB: this may not apply to smaller councils). Consider this in conjunction with the update of the annual analysis of income/ expenditure at sections 3 & 6.			
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## 6. Review of Income Control Systems

**GDPR: Documents to be retained: Income Analytical review, Schedule of published fees, Nominal Ledger income report(s) where appropriate and aged debtors report.**

Programme	Commentary	Note ref.	Recommendation
<p>6.1 Establish the sources of income available to the Council and determine whether the Council has implemented any form of monitoring to ensure that income due is accounted for and recovered (e.g. a recurring income register). Review income levels and update the annual analysis of income by heading. Where significant variances between years are identified, undertake more detailed testing, as per the detailed work schedules for each income source.</p>	<p>Please confirm the non-Precept revenue streams received by the council.</p>		
<p>6.2 Does the Council regularly review the level of fees and charges at least once a year, as part of its budgetary process or annual review of services? (This is set out as a requirement in regulation 9.3 of the NALC model FRs).</p>	<p>Please provide the current schedule of fees for the council's facilities including allotments where present</p>		
<p>6.3 As and when each income stream is examined, formally document the procedures and controls in place and test for compliance with those controls and Fin. Reg'ns accordingly.</p>			
<p>6.4 In conjunction with 6.3 above, trace a sample of income from source documents such as hall and sports field booking diaries, undertaker's burial applications, etc. through Council receipts to the bank slips and statements. (See ASL Audit Manual for approach to individual system review and testing approach to be applied).</p>	<p><b>Graham – please can we discuss which revenue streams should be reviewed for this financial year and agree which ones to focus on as the Allotments have been subject to in depth review for the last two audit cycles.</b></p>		

Set up by: Stuart J Pollard

Completed by:

6.5 Ensure that receipts are banked promptly and that receipts clearly identify whether income is by way of cash or cheques. Ensure that the bank paying in slip reflects the correct analysis between cash and cheques and that no 'teeming and lading' has occurred.			
6.6 Check whether or not the Council has established whether it should be charging VAT for services provided and ensure that these are correctly entered in the relevant accounting records			
6.7 Review sales ledger detail, where in use, or other control records for any long-standing uncleared debts and/ or unmatched receipts.			
6.8 Review detail on nominal accounts / cashbook analysis for any unusual entries or apparent areas where income due to the Council is not being received promptly or appropriately.			

## 7. Petty cash records and Usage of Credit / Debit Cards

<b>GDPR: Documents to be retained: Physical Petty Cash reconciliation and Cash float statement. Annotate the Council's copies and record detail of periods examined here.</b>			
<b>Programme</b>	<b>Commentary</b>	<b>Note ref.</b>	<b>Recommendation</b>
7.1 Establish whether the Council operates a petty cash account and assess the soundness of the control system. Is it operated on an "imprest" basis? (check detail against the adopted Financial Regulation requirements – see 2.2 above).	Please provide the DCK Accounting Services Petty Cash reconciliation as at the 30 <sup>th</sup> September 2021, certified by the Clerk.		
7.2 If an "imprest" system is operated, has the Council formally agreed the level of petty cash imprest to be held (generally covered by FRs) and do they review and approve reimbursements?			
7.3 Are all payments supported by a signed petty cash voucher and / or a trader's invoice/till receipt?			
7.4 Is VAT being identified in the petty cash records and recovered at regular intervals?			
7.5 Ensure that reimbursement cheques are correctly recorded in the petty cash records.			
7.6 Does an independent officer or member periodically check, agree and evidence the cash holding to the underlying records?			
7.7 Agree physical cash held to underlying records.			

***NB: due to the demise of High St banking, several councils are using cash income to "top-up" the petty cash account: where this happens, appropriate documented procedures should be in place with the FRs amended accordingly.***

## 8. Salaries and wages

**GDPR: record only SCP Points and basic hours, without reference to staff names, although a schedule will need to be acquired and payroll detail checked for one month only (unless significant errors are identified). No documents identifying staff names or bank details may be retained.**

Programme	Commentary	Note ref.	Recommendation
<p>8.1 Obtain a copy of the Council’s staff establishment list: where only a small number of staff are involved, record detail of SCP Point or basic hourly wage and basic weekly hours here: on no account should a copy of the establishment list be retained in either hard or soft copy format. Check a sample of employment contracts for any new employees.</p>	<p>Please provide a copy of the Council’s establishment list</p>		
<p>8.2 Where staff changes have occurred, ensure that Council has approved formally the working hours and NJC scale point or hourly rate payable for each new employee. Where pay rises are agreed, they should also be formally approved by Council – <i>review</i> copies of relevant detail.</p>	<p>Please provide the following for the month of July 2021:</p> <ul style="list-style-type: none"> <li>- All contracts for new personnel where relevant</li> <li>- Confirmation of amendment(s) to existing contracts</li> <li>- Time sheets</li> <li>- payslips</li> <li>- payroll and pensions report for the months of April to September 2021 inclusive.</li> </ul> <p>All information will be destroyed upon the completion of the audit in accordance with our document retention policy and GDPR requirements.</p>		
<p>8.3 Identify and document the Council’s procedures in relation to processing weekly / monthly payrolls, including the physical payment of salaries. Ensure that appropriate controls are in place to verify the accuracy of payments to staff and Tax / NI &amp; pension contributions to the relevant agencies. Where BACS is used, ensure that appropriate authorisation procedures are in place over the release of moneys, as at 3.1 above.</p>	<p>Please provide a description of the Council’s procedures in relation to processing weekly / monthly payrolls, including the physical payment of salaries.</p>		

Set up by: Stuart J Pollard

Completed by:

<p>8.4 Ensure that the Council maintains formal payroll records and deducts tax and NI at source, as required by HMRC? Record detail of payroll software or agency provider in use.</p>			
<p>8.5 Check a sample (dependent on nos.) of one month's and/or week's (where applicable) payslip detail to supporting records / Council approved salary levels for both accuracy of amount paid and, where relevant, certification by an appropriate officer. <b><i>NB: Revised pay scales have been approved w.e.f. 1 4 2020: detail has been uploaded to the "Governance and Accountability" section on Sharepoint</i></b></p>			
<p>8.6 Check payroll deductions to tax and NI tables using Nigel's current year "Payroll tester <b>2020-21</b>" to ensure accuracy and that the correct tables are being applied. <b><i>The "tester" has been uploaded to the "Governance and accountability" folder in Sharepoint.</i></b></p>			
<p>8.7 Ensure that pension contributions are being calculated appropriately in line with the current year LG pension contribution rates or, if another pension provider is being used, with the terms of their agreement.</p>			
<p>8.8 Ensure that any additions to pay (overtime and allowances) are, where applicable, incorporated in their terms and conditions of employment: if not, any resultant payments should be approved by the Council not an officer and the Clerk's overtime should always be member approved</p>			

**Set up by:** Stuart J Pollard

**Completed by:**

8.9 Verify the accuracy of payments made to individuals and external agencies in the month / week reviewed.			
8.11 Ensure that regular returns are being prepared accurately and are being submitted in accordance with the revised HMRC RTI reporting requirements.			

## 9. Asset Registers

GDPR: Documents to be retained: Asset Register including detail of any Asset Disposals and Additions if held separately.			
Programme	Commentary	Note ref.	Recommendation
9.1 Establish whether the Council is maintaining an appropriate Asset / Inventory Register as required by the Practitioner’s Guide.	Review at Year End Audit		
9.2 Does the Register identify all assets and equipment owned by the Council, separately detailing capital assets and those of an inventory nature (i.e. those below the approved capitalisation threshold)? Where applicable, detail should also identify registration / serial numbers, purchase cost and annually uplifted insurance value. (Note that, as well as recording Council-owned assets, the Register should include details of any leased assets and / or assets held in trust, appropriately identifying the Council’s relationship to the assets in question.)			
9.3 Ensure that the Annual Return asset value at Box 9 of Section 2 is based on purchase cost, <u>as per the Practitioner’s Guide</u> , and is neither “appreciated” in line with annual insurance schedule uplifts or “depreciated”: such accounting concepts are only applicable where councils are preparing full statutory accounts under the LG SORP. (Please note, whilst, as stated above, all assets the Council has an interest in should be recorded in the asset register, <u>only Council-owned assets</u> are to be reported in Section 2, Box 9. Also bear in mind the guidance that “gifted” assets should be recorded with a £1 nominal value.			

Set up by: Stuart J Pollard

Completed by:

<p>9.4 <i>Ideally, the Council should also develop a photographic register of its stock of outside equipment, etc to assist any insurance reclaim or police enquiry in the event of vandalism and / or accidental damage to property / premises. Such a register may assist the smooth progression of any insurance claim, etc.</i></p>			
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## 10. Investments & Loans

**GDPR: Documents to be retained: Investment Statements (Y/E only), Investment Strategy/Policy. Do NOT retain copies of half-yearly PWLB repayment schedules or year-end statements – the year-end balances will be advised once published on the PWLB web site.**

Programme	Commentary	Note ref.	Recommendation
<p>10.1 Where investments are held, verify their value as at 31<sup>st</sup> March to prime documents and obtain <i>electronic copies for retention</i>. Long-term “investments” (i.e. deposits for longer than 1 year) must be regarded as fixed assets and be appropriately disclosed in the asset and investment register (NB: this also applies to stocks and shares) They must be regarded as an expense at purchase cost in Box 6 in the year of “acquisition” and as income at sale value in Box 3 on “disposal”.</p>	<p>Review at Year End Audit</p>		
<p>10.2 Where “investments”, <b>including cash at bank</b>, are held in excess of £100,000 a formal Investment Policy <b>must</b> be in place, although, as advised on a “best practice basis”, one should ideally be prepared for investments in excess of £10,000. <b>Where none is in place, this MUST be raised as a formal recommendation in the report.</b></p>			
<p>10.3 Ensure that the Council is receiving all dividends and interest due on investments and that detail is recorded appropriately in the year of physical receipt and should not be apportioned across two years’ accounts.</p>			

Set up by: Stuart J Pollard      Completed by:

<p>10.4 Ensure that any new loans acquired in the year have been subjected to the appropriate loan sanction approval procedures through county associations and <i>MoH, C&amp;LG</i>: review and obtain copies of the relevant documentation. Please note, this applies to all loans from third parties, not just the PWLB.</p>			
<p>10.5 Ensure that the balance of loan liability recorded in the Accounts/AGAR is correct by reference to the detail provided annually from the PWLB / <i>UK Debt Agency</i> web site or other relevant bodies providing a loan, and that interest and capital repayments are correctly recorded.</p>			
<p>10.6 Where the Council has provided loans to local organisations, review and obtain copies of the relevant agreements and ensure that appropriate guarantees have been obtained covering repayment of outstanding loans.</p>			

## 11. Bank reconciliations

**GDPR: Documents to be retained: Bank Reconciliations examined, but at year-end solely the 31<sup>st</sup> March reconciliations on each account together with supporting year-end bank statements. Prior months tested and “in-year bank” statements should not be retained following completion of the year’s audit review.**

Programme	Commentary	Note ref.	Recommendation
11.1 Ensure that the Council has, as a minimum, carried out a reconciliation of the cashbook to the bank account(s) at the year-end: these should ideally be undertaken at least quarterly ( <b>NALC Model FRs para 2.2 refers</b> ) and be <b>subject to independent member review and sign -off</b> to reduce the risk of manipulation or continued absence of action to chase up and clear any long-standing uncleared cheques or other potentially anomalous entries. The reconciliations should be signed and dated by both the preparer and c/checker.	Please provide scanned copies of all bank statements for all accounts for the months of April and September 2021.		
11.2 Review and agree detail on a sample of reconciliation(s) during the year. As a minimum, the year-end reconciliation <i>must</i> be verified with copies of the year-end bank statements taken for the file ( <b>NB: year-end statements only</b> ).			
11.3 Ensure that any ‘out of date’ cheques are being written back promptly in the cash book and that no “anomalous” balancing entries are included in the reconciliation detail.			

## 12. Annual Governance and Accountability Return (AGAR) / Financial Statements

**GDPR: Documents to be retained: Formal Statement of Accounts (Where prepared in I&E or R&P format, Balance Sheet, Debtors & Creditors YE report, Stock Check reports (Where appropriate), YE Trial Balance, Analytical Review and Annual Return Data proforma.**

Programme	Commentary	Note ref.	Recommendation
12.1 Examine the Statements of Account to ensure that they are complete including: <ul style="list-style-type: none"> <li>• An Income &amp; Expenditure or Receipts &amp; Payments Account, in accordance with legislative requirements (i.e. &gt;£200k for I&amp;E A/cs and &lt;£200k for R&amp;P A/cs)</li> <li>• A Balance Sheet (where appropriate)</li> <li>• Supporting Statements and Notes</li> </ul> NB: Accounts should ideally be in the standardised format as formerly promoted by the NALC.	Review at Year End Audit		
12.2 Agree the Accounts to the cashbook/financial ledger, including adjustments for opening and closing debtors and creditors (where appropriate).			
12.3 Where applicable, review the Council's arrangements for identifying year-end debtors and creditors and test the accuracy of those disclosed by reference to new-year receipts and payments. Obtain copies of relevant supporting schedules and ensure that no debtors (or creditors) remain unpaid for an undue length of time and that the Council has appropriate debt recovery procedures in place in conjunction with 6.7 above.			

Set up by: Stuart J Pollard      Completed by:

<p>12.4 Ensure that the value of capital acquisitions and / or disposals recorded on the R&amp;P A/c or I&amp;E A/c agrees with the increased value recorded on the Supporting Statement/Balance Sheet &amp; Annual Return.</p>			
<p>12.5 Ensure that, where applicable, certified stock sheets support the value of any stocks recorded on the Balance Sheet. Where appropriate, ensure that retail/selling price control accounts are being prepared for all saleable stocks.</p>			
<p>12.6 Ensure that, where the GPoC is not in place, the upper limit for S.137 expenditure in the year has been correctly calculated and that expenditure does not exceed that value (NB: this is ring-fenced and any unspent balance may not be “rolled forward” to the next year).</p>			
<p>12.7 Ensure that the appropriate treatment has been applied to any charitable funds for which the Council acts as sole trustee: NB. I.e. they should be excluded from the Annual Return detail.</p>			
<p>12.8 Ensure that detail on the AGAR Section 2 is consistent with the Statement of Accounts and underlying accounting records. Obtain copies of Annual Return completed Sections 1 &amp; 2 and keep a copy of the IA Report, all in electronic format, wherever possible.</p>			

# NEW MILTON TOWN COUNCIL CALENDAR OF MEETINGS 2021-2022

Month & Year	Town Council	Amenities Committee	F & GP Committee	Planning Committee
	Monday	Monday	Monday	Alternate Thursdays
May 2021	Annual Meeting 5 (Weds) 5.00pm	-	-	4 & 20
June 2021	28	1 (Tues)	15 (Tues)	3 & 17
July 2021 10 Indian Obelisk	-	13 (Tues)	26	1, 15 & 29
August 2021 23 WW11 Clock	9	-	-	12 & 26
September 2021	-	7 (Tues)	20	9 & 23
October 2021	4	18	-	7 & 21
November 2021 14 Remembrance	15	29	1 8 Execs Budget 22 Exec Budget	4 & 18
December 2021 4 Carol Service	-	-	13	2 & 16
January 2022	4 (Tues)	17	31	6 & 20
February 2022	14	28	-	3 & 17
March 2022 20 Civic Service	28	-	14	3 & 17
April 2022	29 Annual Towns	12 (Tues)	25	14 & 28
May 2022 29 Jubilee Service	9 Annual Meeting	-	-	12 & 26

**All meetings are held at 6.30pm via Zoom or in the Town Hall, 2 Ashley Road, BH25 6AS  
Members of the Public are welcome to attend any meeting and may speak as follows:**

- a) If time permits, Town Council meetings will be adjourned at the end for a **'DEMOCRATIC HALF HOUR'** during which members of the Public, with the approval of the Chairman, may initiate discussion on matters of community interest and which fall within the responsibility of the Town Council.
- b) Prior to the commencement of other meetings, and at the discretion of the Chairman, a short period of Public Participation may take place. Members of the public may speak on any item(s) appearing on the public agenda, or on any other matter that falls within the Committee's terms of reference.

**Note: The Annual Town's Meeting is a public meeting normally required by statute to be held in the period between 1 March and 1 June (inclusive) each year (not 2020) at which any elector for the town area then present may speak at any time at the discretion of the Chairman, on matters arising or on matters of direct concern in the said area. But it is not a Town Council meeting.**