

## Minutes of the Policy and Finance Committee Meeting

On 19<sup>th</sup> April 2021

6:30pm via Zoom

(Due to the COVID-19 pandemic it was not possible for Council to meet in person)

**Present:** Councillors L Johnson (in the Chair), P Astell, T Astell, D Jack, D Healy, C Hopkins, D Horsley and M Pinder

**In Attendance:** Matthew Snowden (Deputy Town Clerk) and Libby Woodhouse (Administrative Assistant)

### 65/20: Introduction

**65.1 The Chair to explain that the meeting is being live-streamed on You Tube via Zoom.**

The Chair welcomed everyone to the meeting and explained that the meeting is being live-streamed on You Tube,

**65.2 The Chair to explain meeting protocol in terms of using remote technology.**

The Chair explained the meeting protocol.

### 66/20: To receive and accept apologies for absence.

There were no apologies for absence.

### 67/20: Declarations of Interest

**66.1 To record declarations of interest by any member of the council in respect of the agenda items listed below. Members declaring interests should identify the agenda item and type of interest being declared.**

There were no declarations of interest.

**66.2 To note dispensations given to any member of the council in respect of the agenda items listed below.**

There were no dispensations.

Councillor P Astell joined the meeting.

### 67/20: To note the minutes from the Policy Meeting held on 1<sup>st</sup> March 2021 (previously circulated, approved and signed at Full Council held on 12<sup>th</sup> April 2021).

The Committee noted the minutes from the Policy & Finance Meeting of 1<sup>st</sup> March 2021.



## 68/20: Payments

To review payments made 1<sup>st</sup> to 31<sup>st</sup> March 2021 (see attached).

Date: 13/04/2021

Beverley Town Council 2020/21

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Time: 12:49

Current Account

## List of Payments made between 26/02/2021 and 31/03/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/03/2021	Geoff Simpson Holdings	SO	420.00	Code 4180	Unit 2 storage unit
01/03/2021	Linley Simpson	SO	80.00	Code 4180	Well Lane Garage
01/03/2021	Hallbeck IT	DD	94.50	Code 4481	IT Support
01/03/2021	Audit Yorkshire	5033	8,078.40		Investigation of Finance Conce
03/03/2021	Icom	DD	68.70	Code 4440	Office Telephone
03/03/2021	Icom	DD	54.00	Code 4442	Internet Access
05/03/2021	Marks and Spencers	DEBIT CARD	7.20	Code 4120	Refreshments Int. Aud. Visit
08/03/2021	KRL Group Limited	DD	198.36	Code 4405	Photocopier/Helpine
11/03/2021	Eon next	DD	42.05	Code 4660	CCTV electricity
11/03/2021	Beverley Minster	5034	931.14	Code 4602	Christ Fest F & D - lost chq
11/03/2021	Youth Support Account	5035	1,000.00		From precept
11/03/2021	Business Stream	DD	86.38	Code 4200	Water allotments
11/03/2021	Beverley Minster	4948	-931.14	Code 4602	Cheque canc - lost
14/03/2021	Alistar Business	DD	76.16		Fuel
14/03/2021	Alistar Business	DD	-76.16	Code 4300	Fuel-incorrect amount entered
14/03/2021	Alistar Business	DD	76.14	Code 4300	Fuel
15/03/2021	Business Stream	5022	50.57	Code 4200	Water Allotments Queens
15/03/2021	Allotment holder	5023	50.00	Code 565	Bond REFUND S3B
15/03/2021	Countrywise Water Coolers Ltd	5024	14.41	Code 4120	Feb Water Cooler
15/03/2021	JB Rural Services	5025	1,200.00	Code 4230 (JB659)	Skatepark Repair/New GateLock
15/03/2021	Chubb Fire & Security	5026	81.02	Code 4175	Annual Alarm maintenance
15/03/2021	Bev Barge Pres Society	5027	930.00	Code 4810	Grant - heater for Sun
15/03/2021	Cherry Tree Community Centre	5028	2,000.00	Code 4810	Grant - party support
15/03/2021	East Riding Theatre	5029	1,999.00	Code 4810	Grant - St John Bev support
15/03/2021	Jacobs Well Appeal	5030	300.00	Code 4810	Grant - comm craft act
15/03/2021	Kings Church Beverley	5031	1,975.00	Code 4810	Grant - Project Bus Swine Est
15/03/2021	Anti Freeze (York) Limited	5032	780.00	Code 4200	Ditch clearance at allot
15/03/2021	Chubb Fire & Security	5026	-81.02	Code 4175	Alarm maintenance annual
15/03/2021	Bev Barge Pres Society	5026	930.00	Code 4810	Grant - heater for Sun
15/03/2021	Bev Barge Pres Society	5027	-930.00	Code 4810	Grant - Heater for Sun
15/03/2021	Chubb Fire & Security	5027	81.02	Code 4175	Alarm Maintenance - annual
19/03/2021	Yorkshire Bank Credit Card	to clear	676.05		Credit Card
22/03/2021	Hallbeck IT	DD	70.49	Code 4481	365 Licences
22/03/2021	SLCC Enterprises Ltd	5035	118.38	Code 4460	Books - manual/risk assessment
22/03/2021	Salaries for March	5036-5039	5,424.45	Code 4000	Salaries for March
22/03/2021	East Riding Pension	5040	1,727.30	Codes 4000 and 4002	Pension contributions
22/03/2021	HMRC	5041	1,618.02	Code 4000 and 4001	Tax and Nil
23/03/2021	East Riding Council	5021	1,651.20	Code 4270	Winter maint visits 32
25/03/2021	Taylor Cocks Group	DD	42.00	Code 4582	Payroll
25/03/2021	D H Fletcher	March	3,500.00		MAR/53/D H Fletcher
25/03/2021	David Fletcher	SO	3,500.00	Code 4100	Office Rent
25/03/2021	Allotment Holder	EP	25.00	Code 565	Q50 bond refund
25/03/2021	Peter Astel	EP	85.28	Code 4511	Travel to 25th March 2021
26/03/2021	Anti Freeze (York) Limited	EP	1,075.20		Whisky barrels
31/03/2021	David Fletcher	TRANS	-3,500.00	Code 4100	Office Rent rec twice
31/03/2021	Icom	DD	54.00	Code 4442	Internet Access

## List of Payments made between 26/02/2021 and 31/03/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
31/03/2021	loom	DD	67.95	Code 4440	Office Telephone
31/03/2021	Linley Simpson	SO	80.00	Code 4180	Garage Wet Lane
31/03/2021	East Riding Council	EP	3,914.59	Code 4640	Christmas Lights Erection
31/03/2021	Countrywise Water Coolers Ltd	EP	14.41	Code 4120	Water Cooler March
31/03/2021	Internal Audit Yorkshire	EP	1,387.50	Code 4580 FC Feb 21	3/4 year interim audit
<b>Total Payments</b>			<b>41,117.55</b>		

## List of Payments made between 01/03/2021 and 31/03/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/03/2021	J Parkers Dutch Bulbs Wholesal	DD	212.79	Code 4647	Seeds/Plants
01/03/2021	J Parkers Dutch Bulbs Wholesal	DD	118.40	Code 4647	Seeds/Plants
01/03/2021	J Parkers Dutch Bulbs Wholesal	DD	301.78	Code 4647	Seeds/Plants
01/03/2021	Royal Mail Group Ltd	DD	1.50	Code 4455	Postage
01/03/2021	Zoom	DD	38.40		Zoom subscriptions
01/03/2021	Googlestorage	DD	1.59		Clerk email address
01/03/2021	Googlestorage	DD	1.59	Code 4481	H Watson email storage
<b>Total Payments</b>			<b>676.05</b>		

Councillor P Astell declared an interest in this item as he had an account for payment.

The Committee clarified queries relating to authorisation references, travel expenses and the fuel card.

Councillor T Astell declared a non-pecuniary interest in this item.

**Proposed:** Councillor Healy **Seconded:** Councillor Jack

**Resolved:** That this Committee placed on record its thanks to Councillor P Astell for his unpaid work undertaken following the resignation of the Handyman. (Voting was 6 in favour, abstentions by Cllr P Astell and Cllr T Astell).

**Proposed:** Councillor Johnson **Seconded:** Councillor Jack

**Resolved:** To approve payments made to 31<sup>st</sup> March 2021.

#### 69/20: Internal Audit Recommendations Action Plan

To consider and resolve how best to practically implement the Internal Audit Recommendations Action Plan, which was approved at Full Council on 12<sup>th</sup> April 2021 (See attached - Deputy Town Clerk to report).

The Deputy Town Clerk reported that 16 of the 33 actions had been completed by officers and gave a full explanation on the points concerned and planned action for the rest. This is set out in Appendix 1 at the end of these minutes.

**Proposed:** Councillor Healy **Seconded:** Councillor T Astell.

**Resolved:** This Council thanks Officers for the comprehensive Action Plan to address issues raised in the Internal Audit. This plan reflects the practical implementation of the audit recommendations which this Council endorses.

The Deputy Town Clerk reported that the year end audit will take place on 11<sup>th</sup> May 2021 and the final report will

be considered with the AGAR at the Full Council meeting of 7<sup>th</sup> June 2021. The public inspection date will start on 14<sup>th</sup> June 2021. Working Group membership identified Action Plan will be considered at Mayor Making.

**70/20: Policies**

**70.1 GDPR Policy** (see attached – Deputy Town Clerk to report).

Councillor Hopkins proposed to approve the GDPR Policy without Allotment Holders as Data Controllers. There was no seconder.

**Proposed:** Councillor Jack      **Seconded:** Councillor T Astell  
**Resolved:** To adopt the GDPR Policy as it stands.

**70.2 Environmental Sustainability Policy** (see attached - Chair to report).

**Resolved:** To recommend the Policy to Full Council for adoption with the following amendment at 5.3: "Beverley Town council will encourage the use of eco-friendly pesticides and herbicides on all land management and horticultural activity in Beverley and as a council will not use pesticides and herbicides which contain harmful chemicals, including glyphosate and neonicotinoids".

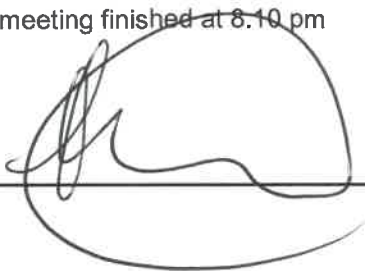
**70.3 To consider other Policy documents which need instigating or reviewing and which are not mentioned under the internal audit report or above (Chair to report).**

The Council will consider a Civic Policy and membership of Working Group to work on this will be considered at Mayor Making.

The Chairman, Councillor Johnson, thanked the Committee and Officers for their work this year.

The meeting finished at 8.10 pm

Signed: \_\_\_\_\_



Dated: \_\_\_\_\_

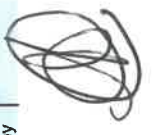
04/05/21

## Audit Recommendation Resolutions

Recommendation	No	Officer Comments / Suggestions / Updates	Responsible Officer	Responsible Committee	Timescale
1 That the council considers a review all the accounting entries, in particular the income entries to ensure that they have been coded correctly and linked to the correct boxes that would provide the figures for the year end accounting statements that form part of the AGAR.	4	Officers to liaise with RBS to receive guidance to help resolve this issue and report back to Council accordingly.	Carol	Policy and Finance	This will be checked at Year End. Report back 2021 / 22 Quarter One.
2 That consideration is given to the management and administration of the Mayors charity in accordance with the legal requirements set out in the Local Government Act and the Charity Commission Law.	4	ERNLLCA's advice is that a Charitable Trust could be set up, but that council officers cannot be compelled to do so. However, other councils manage mayoral charity money in the same way we do. There may also be other approaches. For example, donations being made directly to the charities to remove the need for the Town Council to process any donations (e.g. cash from raffles be given directly to the charities to bank, electronic donations be paid directly to the charity with each one selected alternatively for each event, etc.). Please note, donations are different from purchasing tickets to events - these are still OK, as ticket money covers the costs and does not get donated. When discussing this with Safia, she agreed this was an alternative way forward. Officers will consult again with ERNLLCA to gain further legal advice and liaise with other councils if appropriate. Our advice is that if there needs to be a change to how we do it, it would be best to do things in a way that involve the most efficient way of work (e.g. a charitable trust would a considerable amount of work but other options may be less burdensome).	Town Clerk / RFO (or Deputy)	Policy and Finance	This will be checked at Year End. Report back 2021 / 22 Quarter One.
3 That the Standing Orders and Financial Regulations are reviewed to ensure the financial stipulates correspond to each other (in particular SO 18)	9	Standing Orders to be reviewed, with cross reference to Financial Regulations and the Scheme of Delegation (item 5 below), to ensure all documents and processes correspond.	Town Clerk / RFO (or Deputy)	Policy and Finance / Full Council	This will be checked at Year End. Report back 2021 / 22 Quarter One.
4 That the schedule of payments presented to council or committee includes an authorisation column that should state the authorisation reference which may be a Financial Regulation reference for payments made in accordance with a contract or direct debit arrangement, a scheme of delegation authorisation or a council or committee minute reference.	9	Part way through the financial year, finance codes started to be included to partly address this. Going forward, RBS will be contacted to see if an additional column can be added to include this. However, if this is not possible officers recommend that instead this column be retooled and used to provide details to address this.	Carol	Policy and Finance	This will be checked at Year End. Report back 2021 / 22 Quarter One.
5 That the Scheme of Delegation is reviewed to confirm if standing committees are delegated any budgets to incur expenditure and any delegations to correspond to the council's budget.	9	Officers to revise the budget sheets to include details of delegation. This to be done in correspondence with reviewing the Scheme of Delegation (including revising the levels of financial responsibilities allocated to specific committees).	Town Clerk / RFO (or Deputy) with support from Carol	Full Council	Clerk/Deputy Clerk to report at Full Council April 2021 (ask councillors to resolve that officers revise document draft (s) and then report back)
6 That the purchase order template on the RBS system be reviewed to include details for authorisation reference, authorising and approving officer or alternatively a purchase order stamp be used to record these details.	9	The purchase orders have already been revised accordingly. A stamp system will be purchased and implemented.	Carol / Deputy Clerk / RFO	Policy and Finance	2021 / 22 Quarter One.
7. That all purchase orders are countersigned by another	9	This has already been implemented, although it is slightly problematic	Town Clerk / RFO	Policy and Finance	Already Addressed - ongoing from



		during remote working, but is now addressed							April 2021
8	officer to ensure there is a segregation of duties of the Town Clerk and RFO who may be the same authorising and approving officer.		9	This has already been implemented to positively address this.	Carol	Policy and Finance	Policy and Finance	Already Addressed - ongoing from April 2021	
9	That copies of all signed purchase orders are retained on file and a copy to be attached to the invoice on payment for audit purposes.		9	Officers to implement this	Carol and Town Clerk / RFO	Policy and Finance	Policy and Finance	To be addressed ASAP in Quarter One.	
10	That an authorisation stamp is used for all invoice payments. An authorisation stamp could include details for Certifying Officer; Authorisation reference; Purchase Order number; System Code; Date Paid and Payment Type which could include details of the cheque number, direct debit arrangement or bank transfer reference.		9	This is being done to address this issue	Carol	Policy and Finance	Policy and Finance	Already Addressed - ongoing from April 2021	
11	That the authorisation reference field is completed within the RBS Omega Accounting system.		9	Officers to print the corresponding page from the online banking system and file with the invoice to address this issue. Officers to liaise with Yorkshire Bank to advise how to achieve this due to changes to the new finance system.	Town Clerk / RFO (or in their absence the Deputy)	Policy and Finance	Policy and Finance	To be addressed ASAP in Quarter One.	
12	That sufficient evidence is appended to the invoices for payments made via bank transfer to provide an adequate audit trail and verification that the online payment corresponds to the invoice.		9	Officers will ensure that this process is followed and recorded appropriately.	Town Clerk / RFO (or in their absence the Deputy) with support from Carol	Policy and Finance / Full Council	Policy and Finance / Full Council	Already Addressed - ongoing from April 2021	
13	That the council and officers comply with the councils Financial Regulations. In particular contract thresholds and where required, estimates, quotes and tenders be obtained.		10	Recommend Councillors consider buying in to such a service	Town Clerk / RFO (or in their absence the Deputy)	Personnel Committee / Full Council	Personnel Committee / Full Council	Council to consider over the coming year.	
14	That consideration is given to obtaining a professional HR fixed fee service which may achieve best value for money.		10	Councillors to consider reviewing this services (last reviewed when the system went to Bridlington). Council to also consider reviewing ALL services/contracts annually to ensure best value.	Town Clerk / RFO (or in their absence the Deputy)	PPS	PPS	Council to consider over the coming year (not just CCTV, but all other contracts).	
15	That the CCTV Service Level Agreement is reviewed with East Riding Council to ensure that the council is receiving best value for money. A copy of the agreement to be retained on file.		10	A database has already been set up by Deputy Clerk and Carol to record this.	Deputy Town Clerk / Carol	Policy and Finance	Policy and Finance	Already Addressed - ongoing from April 2021	
16	That all council officers record estimates and quotations in a quotations database created by the RFO.		10	For the Financial Regulations to include this information and for Officers to liaise with the bank to arrange a limit (credit card is currently £2,000 limit, debit card £500 limit). As the cards were taken out by the Town Clerk (the Debit Card is in her name), this may have to wait until she are available to do so. For Council to review this as a whole. Officers to seek advice from ERNLLCA etc.	Town Clerk / RFO (or in their absence the Deputy)	Policy and Finance	Policy and Finance	2021 / 22 Quarter One.	
17	That the arrangements for the credit and debit cards are reviewed to stipulate the limits for the cards, procedures for managing the use and cancellation in the event the card holder leaves the organisation. The procedures to be reflected in the councils Financial Regulations.		10	Recommend Councillors consider buying in to such a service	Town Clerk / RFO (or in their absence the Deputy)	Personnel Committee / Full Council	Personnel Committee / Full Council	Council to consider over the coming year.	
18	That consideration is given to obtaining a professional HR fixed fee service which may achieve best value for money.		11	Clerk (and where required Councillors) to produce Risk Management Statements. To seek external advice where required (e.g. ERNLLCA, MALC). These are overarching procedures that cover all aspects, functions	Town Clerk / RFO (or in their absence the Deputy) supported by	Policy and Finance / Full Council	Policy and Finance / Full Council	2021 / 22 Quarter One and Two (to be reviewed on an ongoing basis should more time be required - better to	



19	That the risk assessment document is reviewed by the council to include all key risks facing that impact on service delivery and prevent the council from delivering its objectives. This should include business continuity measures. The risk document should include a risk rating criteria of the potential consequences and the likelihood for each individual risk.	and services of the council, not just individual events and finances. A strategic plan to address this will be required to ensure all aspects are covered. As this could be a considerable task, officers recommend this could take at least two quarters to put in place (see timescale column).	other officers		spend time to get it right than rush it and get it wrong).
20	That the council considers developing and adopting GDPR policies to comply with the GDPR regulations that came into force on the 25 May 2018. Model policies can be obtained from SLCC or the local county association.	Same as 18 above	Town Clerk / RFO (or Deputy) supported by other officers	Policy and Finance / Full Council	2021 / 22 Quarter One and Two (to be reviewed on an ongoing basis should more time be required - better to spend time to get it right than rush it and get it wrong).
21	That the council reviews its IT back-up arrangements having regards to GDPR and data loss.	Clerk to produce a GDPR Policy. To see advice from ERNLLCA	Town Clerk / RFO (or Deputy)	Policy and Finance / Full Council	2021 / 22 Quarter One
22	That the council follows the budgeting process as set out within the guidance contained within the practitioner's guide.	Deputy Clerk to liaise with the Clerk to get the second back-pup drive and produce a system to sign off back-up processes. Liaise with Hallbeck IT to consider "cloud/remote" backup.	Deputy Town Clerk	Policy and Finance	2021 / 22 Quarter One and Two
23	That the council develops project plans or a business case inclusive of a time-frame for delivery to support the budgeting process that will assist members to determine the costs for ear-marked reserves.	Best practice from the practitioner's guide to be led by the Town Clerk / RFO	Town Clerk / RFO (or Deputy) and Carol	Policy and Finance	Over the coming year in time for next budget setting
24	That the level of general reserves is reviewed to ensure it is within the recommended guidelines of 3- 12 months of Net Revenue Expenditure (NRE). Note: The larger the authority the nearer to 3 months reserves should be retained for example, any authority with an NRE in excess of £200,000 should plan on 3 months equivalent General Reserve.	This is basically forward business planning. Town Clerk / RFO to work with Councillors to develop a three-year forward strategic financial plan to support the annual setting of the budget. In addition, Councillors to use the project development form circulated to all members in 2019, which details project costs, timescales, etc. to help better inform Council when making decisions.	Town Clerk / RFO (or Deputy)	Full Council	Developed by end of 2021 / 22 Quarter Two (time scale reviewed if more time required).
25	That the full council receives budget monitoring statements in accordance with Financial Regulation 4.8.	Council to review the level of reserves - this is continued good practise. To consult with ERNLLCA, etc. Different auditors have advised different levels (as guidance has changed over the years), so ERNLLCA will advise what is now proper practices/J.P.A.G.	Town Clerk / RFO (or Deputy)	Policy and Finance / Full Council	2021 / 22 Quarter One
26	That the requirements of the petty cash are reviewed and that any outstanding money is paid into the petty cash and that the Financial Regulations are updated accordingly	To place the required documents on the agenda for the first Full Council after the quarter end.	Town Clerk / RFO (or Deputy) and Carol	Policy and Finance / Full Council	Already Addressed - ongoing from April 2021
27	That an examination of employee salaries is undertaken to confirm that the correct salary payments have been made in accordance with the contract of employment taking into account the new NJC pay scale points applicable from the 01 April 2019. Employees should be	Petty cash is no longer used - any items required are purchased via the debit card or online to ensure an electronic paper trail.	Town Clerk / RFO (or Deputy)	Policy and Finance	Already addressed - although this matter connects with item 16 above due to debit card replacing the need for petty cash.
		Personnel Committee is currently undertaking a staff review, part of which will include an examination of salaries.	Town Clerk / RFO (or Deputy)	Personnel Committee	Already started - ongoing with aim to resolve 2021 / 22 Quarter One end

28	provided with documentation to confirm the transfer of the new pay points and the new SCP pay point that is applicable to their post.	16	The TOIL / Annual Leave / Overtime policy to be reviewed and revised accordingly. Timesheets are already completed and retained.	Town Clerk / RFO (or Deputy)	Personnel Committee	2021 / 22 Quarter Two
29	That all overtime is sanctioned in advance and recorded on the timesheets accordingly and submitted to payroll. Timesheets to be retained on file.	16	To liaise with the current Chairman to ensure he declares this allowance as he has already been given his allowance. For future Chairs to be paid in the same way as all other councillor allowances (PAYE)	Town Clerk / RFO (or Deputy)	Policy and Finance	To be addressed ASAP
30	That an annual inspection of the asset register items is carried out to ensure that all items listed can be physical verified in accordance with Financial Regulation 14.6.	17	To instigate a fresh audit of assets to produce a more detailed register (including such items as litter bins, grit bins, CCTV, etc.)	Town Clerk / RFO (or Deputy) supported by other officers	PPS	Over 2021 / 22 Quarters Two and Three - Links with item 19 above.
31	That improvements are made to the asset register to include asset reference numbers, location / land registry details, quantity and replacement values for insurance purposes.	17	See item 30 above	Town Clerk / RFO (or Deputy) supported by other officers	PPS	Over 2021 / 22 Quarters Two and Three - Links with item 19 above.
32	That the updated asset register is reviewed against the insurance policy to ensure that all insurable assets are covered under the insurance policy.	17	See item 30 above	Town Clerk / RFO (or Deputy) supported by other officers	PPS	Over 2021 / 22 Quarters Two and Three - Links with item 19 above.