

**MINUTES OF THE PART I FINANCE, AUDIT & PERSONNEL MINUTES OF
THE MAY 2022 COUNCIL MEETING
OF BIRCHWOOD TOWN COUNCIL,
HELD AT PARKERS FARM, DELENTY DRIVE, WA3 6AN,
ON TUESDAY 24TH MAY 2022**

Present: Councillor Ellis in the Chair
Councillors Allen, Atkin, Ball, Brereton, Dempsey, Evans, Reeves, Scott,
Sheridan and Simcock

Clerk – Mrs. F. McDonald
RFO / Deputy Clerk – Mrs. C. Caddock
Administrative Assistant – Mrs. H. Vout

Apologies: Councillor Bowden (attending WBC Cabinet Meeting)

Code of Conduct – Declaration of Interests

The Chair reminded members of their responsibility to declare any personal interest or prejudicial interest which they have in any item of business on the agenda, no later than when the item is reached.

*Councillor Ellis – Birchwood Youth and Community Centre
Councillors Atkin, Reeves and Simcock – Birchwood Carnival Committee
Councillor Atkin – Incredible Edible*

053/22-23 **APRIL 2022 PART I FINANCE, AUDIT & PERSONNEL MEETING
MINUTES**

Councillor Scott **proposed**, Councillor Evans **seconded**, and it was **resolved** that: The Minutes of the Part I Finance, Audit & Personnel Meeting, held on 26th April 2022 be approved as an accurate record and signed by the Chair.

054/22-23 **PAYMENT OF ACCOUNTS**

Members were asked to consider and approve the payment of accounts schedule – (see pages 35 and 36 below).

Councillor Atkin **proposed** the Payment of Accounts be approved; Councillor Reeves **seconded** the proposal. This was **unanimously resolved** by those Members present.

PROGRESS REPORTS ON CURRENT FINANCE, AUDIT & PERSONNEL ITEMS

055/22-23 **PARKERS FARM ESTATE**

The RFO advised that Trinity have completed work to place a heavy-duty granular concrete cap over the drain that the soil pipe at the rear of the building empties into. Dates for other snagging work is yet to be confirmed.

056/22-23 **BTC VEHICLES AND ASSOCIATED MATTERS**

- (a) Members received the 11th April to 11th May 2022 EV Cost & CO2 savings report from the Geotab readings. This shows a total saving £159.84 compared to current diesel costs and a saving of 313.07kg in CO2 emissions.

- (b) The RFO reported that our EV charger installer has chased OZEV for the £700 grant regarding the installation of our two electric vehicle chargers. As soon as it has been received by the installer, they will forward the payment to us.

057/22-23 **LOCKING STUMPS – PROPOSED PLAY AREA REFURBISHMENT**

The RFO reported that despite the Clerk chasing this matter up on several occasions, we have still not received any response from WBC.

Earlier this month we received an email from Borough Councillor Nigel Balding enquiring about cleaning and maintenance of the play equipment in the area, following some correspondence he had with with Councillor Tony Higgins.

Members noted the receipt of the email regarding the cleaning and maintenance of play equipment in the area, and about the bandstand and benches in the Forest Park, and the correspondence with Councillor Higgins regarding this matter.

Councillors were advised that Councillor Higgins stated that all the play areas are inspected by WBC on a four-weekly frequency, and routine maintenance tasks are carried out to ensure that facilities are fit for purpose.

Since 2004, the BTC team has been carrying out visual inspections of the WBC play areas in Birchwood every Monday to Friday when in work (not bank holidays). This is the first job they do every morning. They clear litter, remove glass, clean anything that might, for example, have been poured down slides, note any slip/trip hazards, etc., and they complete a Playground Inspection Report following each visit. We have recently started submitting these electronically to WBC on a weekly basis.

If any damage to the area or equipment is noted, or potential health and safety hazards, we report it straight away to WBC – if our team can make it safe, temporarily, they will do.

Councillor Balding mentioned in his email that cleaning play areas should be more important than cleaning bus shelters – however, the bus shelters are, we understand, maintained by private contractors for the bus shelter company, Adshel. This is not something that is regularly undertaken by WBC or BTC. Our team will clean up glass if any shelters have been smashed, and as our residents use the bus shelters, our team will, in passing, litter pick around the bus shelters, and on occasion will wipe the seats down, if something has been smeared on the seats/perch benches.

Councillor Balding asked if BTC could assess the local play areas for maintenance annually. As previously mentioned. they do visually inspect them daily. The play equipment and play surfaces, etc. cannot be formally assessed for safety by BTC as our team does not have the specialist training – this is done by RoSPA and is WBC's responsibility to arrange.

Members wondered whether, as WBC inspects the play areas on a four-weekly cycle, could WBC therefore, proactively note when their equipment and play areas need cleaning and repainting, etc. during these inspections, and arrange for this to be undertaken? It was suggested that volunteer groups, or companies volunteering staff for community days might be able to assist with the cleaning.

The RFO stated that with regard to the metal benches and the bandstand on the Forest Park - BTC does not have the responsibility for any of these – they are not within our remit. Apart from the litter bins in the Forest Park car park, which our teams empty, and litter picking the play areas Monday - Friday, the rest of the cleaning and maintenance in the park is undertaken by WBC and the Ranger Service.

It was queried whether the Friends of Birchwood Forest Park might be able to source funding streams that BTC cannot for the upkeep of the benches and bandstand on the park.

The RFO said that, unfortunately, BTC does not have the resources, either in staff time or finances to continue to take on more and more of WBC's and other landowners' responsibilities.

The Town Council has been working with WBC over a number of years, regarding the plans to rejuvenate the small play area to the rear of the Turf and Feather public house in Locking Stumps. The funding for this will come from earmarked reserves that have been built up, over the last few years, for community development. Progress had been stalled because of the Covid pandemic.

Prior to this, the Town Council has, over the years, invested a significant amount of funding in play and recreation areas, for example, the play equipment, exercise equipment and MUGA on the Forest Park, John Keeney Play Area, the MUGA to the rear of the high school, the MUGA at Locking Stumps Primary School (we continue to pay for the electricity for the flood lighting for this play area) funding towards the Cage on Chatfield Drive, and improvements to the Brook Footpath.

Whilst the Town Council acknowledges and agrees with Councillor Balding that the upkeep of these areas is very important, regrettably, especially in the current financial climate, and with the level of resources available, BTC cannot take on any more responsibilities for them than we are already committed to at present.

058/22-23 **HANGING BASKETS/BEDDING PLANTS/WILDFLOWERS**

- (a) The RFO advised that the hanging baskets for the shopping centre and library will be collected within the next couple of weeks.
- (b) To note the grass cutting season has commenced with WBC and BTC doing alternate ~~weeks~~ cuts on a 3-weekly cycle. Signs have been put up by areas that are being left to 'rewild'. Two new fuels cards have arrived for the mowers.
- (c) The Clerk has contacted WBC regarding the areas that BTC wishes to be included in the wildflower meadow scheme for 2022 (£724.00). We have been advised that the area on the corner of Fisherfield Drive can no longer be used, as the spaces between the newly installed bollards are not large enough to allow the necessary plant to access the site. The spraying for the other areas has already been undertaken.

059/22-23 **BIRCHWOOD CARNIVAL – ADDITIONAL GRANT APPLICATION**

The RFO asked Members if they were happy to support a potential addition to the ~~and~~ previously approved grant request from Birchwood Carnival Committee. This is to fund a generator required for 'Zoo 2U'. This is for maintaining the heat in the reptile tanks. The cost for this is approximately £100 plus VAT.

Members discussed this request. Councillor Ellis **proposed**, Councillor Dempsey **seconded** and it was unanimously **resolved** to increase the grant with a cap of £100 plus VAT.

060/22-23 **END OF YEAR ACCOUNTS**

(a) The RFO reported the end of year accounts documents have been ~~compiled~~ compiled and were sent to the internal auditor on 19th May 2022. His report and all documentation will be reported to the Council for formal consideration and approval at the June meeting, prior to sending to the external auditor by their deadline of Friday 1st July 2022. The 1st July 2022 is also the latest date for the commencement of the Period for the Exercise of Public Rights.

(b) Annual Risk Assessment Review – (see pages 37to 47 below)

The RFO reminded Members that ‘Appendix C – Annual Risk Assessment Review (Financial and Operational Processes)’ was approved by Members at the April 2022 meeting (see Minute 027/22-23 (a)). This forms part of the documentation required to be approved by the internal auditor.

061/22-23 **PHOTOCOPIER RENEWAL**

The RFO advised members that we have received three quotes from suppliers and following the delegation of the final decision to Officers, in consultation with the Chair, Vice-Chair and Leader of the Council it was agreed to continue with the current supplier for the next 5 five years. As The RFO stated that the prices from all three suppliers were close in value.

062/22-23 **GENERAL ITEMS FOR REPORTING / NOTING**

- (a) To note that we are still awaiting feedback following our request to WBC asking if they would consider adopting the two BTC owned lighting columns near the garages on Armstrong Close.
- (b) The Pension Regulator auto-enrolment processes have been completed.
- (c) The Fire and ~~genera~~ General Risk Assessment onsite reviews were undertaken on the 10th May 2022.
- (d) Office staff undertook Fire Safety and Manual Handling Training on 10th May 2022. The new Administrative Assistant also undertook additional Personal Safety and General Health and Safety Training. The Maintenance Team will undertake Fire Safety and Manual Handling Training refresher training in August 2022.
- (e) To note that NALC has issued several new/amended legal notices, including LTN31- Local Council General Powers, LTN 87- Procurement, and LTN 89 – Sustainable Energy and Electric Vehicle Charging.

NEW FINANCE, AUDIT & PERSONNEL ITEMS

063/22-23 **BANK ACCOUNT RECONCILIATION**

To receive the Town Council’s Income and Expenditure Statements and Bank Reconciliation Schedules for the account period 1st April 2022 –30th April 2022.

The payroll figure for March 2022 was £12,212.80 (9 staff). The payroll figure for April 2022 was £12,068.62 (9 staff).

After consideration and approval by Members the schedules will be signed by the Clerk or RFO and the Chair, as soon as is practicable.

Councillor Ellis **proposed**, Councillor Dempsey **seconded** and Members **unanimously resolved** they were happy with the reconciliation documents.

064/22-23 **INCREDIBLE EDIBLE**

The Clerk, RFO and **Councillor** Ellis recently met with two representatives of Birchwood Incredible Edible to discuss their request/proposals to be allowed to use the land to the rear of Birchwood Youth and Community Centre for their Birchwood group.

This follows on from the previously postponed implementation of Birchwood Incredible Edible's plans (which had been agreed by the Council) due to the Covid pandemic. The new plans are in the very early stages of development. In the short term they are looking to install three raised planters, two on the raised mound and one accessible planter on the patio area. They would also like to put a willow 'wig-wam' at the end of the grassed area.

They have (with permission) sown some wildflower seeds on the banking to the right of the stairs, if you are facing the mound.

The RFO stated that this point, we are asking Members if, in principle, they are happy to support Birchwood Incredible Edible with their plans – we are not being asked for any financial input, it is the use of the land that is being requested.

We understand that Incredible Edibles has access to a wide network of expertise, so if any work needed doing, such as some tree lopping, or stairs/fencing repairs, they do have trained people they can call on.

We have asked for more information regarding their insurance, and the way the network works with other organisations around the country, and we have made initial enquiries with our insurance company.

The RFO reported that BTC's insurance stated that, ". . . as they are separate from (BTC) and their activities are their own, the key thing is that they have their own Public Liability which they do.

As to implications insurance wise, this is not something we can advise on - I am assuming you are looking at the liability to the Council and if this is the case you need to seek legal advice on this. We cover the Council's liabilities but cannot give advice (FCA regulations).

It might be that the legal adviser would suggest a written agreement in place to draw lines as to who is responsible for what (that may already have been covered).

But as a project as long as they have their own Public Liability and you have established who has responsibility, there would be no additional cost to the Council."

At the moment, the stairs up the mound are in a poor state of repair and need making safe – we have asked our team to do this.

The RFO asked if Members are happy for BTC to explore Birchwood Incredible Edible's plans further with them?

Action Clerks office to arrange another meeting with Birchwood Incredible Edible.

065/22-23 **GENERAL ITEMS FOR REPORTING / NOTING**

- (a) To Note that we have received change of bank account details on letter headed paper from three payees: Viking (stationery supplier), Screwfix Trade UK (our B&Q account) and Office Depot (stationery).

Viking Direct (which took over Office Depot) was already set up with new bank details. We have deleted Office Depot from our bank account payee list. Screwfix is not set up as a payee as we pay our account with them by Direct debit.

- (b) Received – Monthly IT reports from Avoira. There is nothing to highlight.

This part of the meeting concluded at 7.55 pm

Payment of Accounts:

Resolved: that the following payments be approved as the residual March 2022 and part of the April 2022 accounts

Date	Ref	Payee	Description	Net	VAT	Gross
14.03.2022	DD	Waterplus	Water/w astew ater services (4083867607)	£ 81.32		£ 81.32
15.03.2022	DD	Avoira (formerly Yellow bus)	IT support, backups, internet services (4 x inv.)	£ 232.30	£ 46.46	£ 278.76
15.03.2022	DD	Financial Direct Fees	Online banking charges	£ 40.00		£ 40.00
15.03.2022	*	Uniqw in	Annual Key Holding	£ 387.23	£ 77.45	£ 464.68
15.03.2022	*	Duttons Mow erw orld	Service 30" double hedgecutter	£ 55.00	£ 11.00	£ 66.00
15.03.2022	*	CMUK Visual Safety (t/a Eur	First Aid Supplies	£ 45.95	£ 9.19	£ 55.14
15.03.2022	*	Risley MOT & Truck Ltd	HK64 NNM - investigate issues & replace battery	£ 234.96	£ 46.99	£ 281.95
15.03.2022	*	LEVL	Geotab Pro Plus (monthly subscription)	£ 30.00	£ 6.00	£ 36.00
16.03.2022	DD	Allstar	Fuel (office vans, equipment)	£ 69.03	£ 13.81	£ 82.84
16.03.2022	*	Warrington Borough Council	HK64 NNM - tyre repairs	£ 70.09	£ 14.02	£ 84.11
16.03.2022	*	Warrington Borough Council	Ladder inspection	£ 9.00	£ 1.80	£ 10.80
16.03.2022	*	Reimburse F. McDonald	Petty cash float	£ 100.00		£ 100.00
17.03.2022	DD	Avanti Gas	Gas - Parkers Farm (February 2022)	£ 197.48	£ 39.50	£ 236.98
17.03.2022	*	Arco	Specialist safety boots (ES)	£ 125.66	£ 25.13	£ 150.79
17.03.2022	*	Acle Garden Machinery	Stihl HS 82 T hedge trimmer 24", Stihl Kombi Engine	£ 903.59	£ 180.72	£ 1,084.31
			KM94RCE & Stihl HL-KM 145 24" hedge trimmer attachment			
22.03.2022	DD	E-on Next	Electricity - Locking Stumps MUGA	£ 9.50	£ 0.48	£ 9.98
23.03.2022	*	Electric-call Services	Electrical Installation Condition Report	£ 350.00	£ 70.00	£ 420.00
24.03.2022	*	ESI	2 x new Titan 2KG CO2 extinguishers + commissioning	£ 116.00	£ 23.20	£ 139.20
24.03.2022	*	Warrington Borough Council	Lantern replacement w orks (Armstrong Close)	£ 448.71	£ 89.74	£ 538.45
28.03.2022	*	Cheshire Pension Fund	Pension contributions Eee £841.47 Eer £2,973.32	£ 3,814.79		£ 3,814.79
28.03.2022	*	HMRC	Tax £1,222.00 NI £2,042.48	£ 3,264.48		£ 3,264.48
29.03.2022	*	Premiclean	Cleaning services March 2022	£ 446.98	£ 89.40	£ 536.38
30.03.2022	*	Arco	5 x 3M Forestry helmet systems	£ 156.70	£ 31.34	£ 188.04
30.03.2022	*	Electric-call Services	Deposit re: EICR remediation w ork (50%)	£ 777.50	£ 155.50	£ 933.00
30.03.2022	DD	James Todd & Co. (GoCardle	February Payroll	£ 54.00	£ 10.80	£ 64.80
30.03.2022	DD	Firstcom Europe	Phone charges	£ 62.51	£ 12.50	£ 75.01
30.03.2022	DD	Allstar	Fuel (office vans, equipment)	£ 70.39	£ 14.08	£ 84.47
31.03.2022	*	Zurich Municipal	Insurance Cover 1/4/22 to 31/3/23	£ 5,295.68		£ 5,295.68
31.03.2022	DD	CopyriteSystems	Photocopier charges	£ 84.34	£ 16.87	£ 101.21
01.04.2022	*	ChALC	Annual affiliation fee & 1 x LCR magazine sub.	£ 1,487.04		£ 1,487.04
01.04.2022	DD	Waterplus	Water and w astew ater services (4083868280)	£ 23.37		£ 23.37
04.04.2022	DD	Legal and General	Ill health insurance	£ 166.51		£ 166.51
07.04.2022	*	April 2022 Wages	9 staff	£ 12,068.62		£ 12,068.62
07.04.2022	*	C Caddock	Reimburse - re: 5 x invoices for stationery items	£ 39.47	£ 7.90	£ 47.37
11.04.2022	*	Electric-Call Services	Balance (50%) for remedial electrical w ork follow ing EICR	£ 777.50	£ 155.50	£ 933.00
12.04.2022	DD	Waterplus	Water/w astew ater services (4083867607)	£ 81.32		£ 81.32
12.04.2022	*	Warrington Borough Council	2021 Wildflow er scheme (amended invoice)	£ 898.00	£ 179.60	£ 1,077.60
13.04.2022	DD	Allstar	Fuel (office vans, equipment)	£ 158.31	£ 31.67	£ 189.98

Payments of Account since 13th April 2022

Date	Ref	Payee	Description	Net	VAT	Gross
19.04.2022	DD	Financial Direct Fees	Online banking charges	£ 10.53	£ 31.67	£ 42.20
20.04.2022	DD	Avoira (formerly Yellow bus)	IT support, backups, internet services (4 x inv.)	£ 232.30	£ 46.46	£ 278.76
20.04.2022	DD	Avanti Gas	Gas - Parkers Farm	£ 118.79	£ 5.94	£ 124.73
20.04.2022	DD	Allstar	Fuel (office vans, equipment)	£ 61.78	£ 12.36	£ 74.14
21.04.2022	DD	E-on Next	Electricity - Locking Stumps MUGA	£ 10.16	£ 0.51	£ 10.67
25.04.2022	*	LEVL	Geotab Pro Plus (monthly subscription)	£ 30.00	£ 6.00	£ 36.00
25.04.2022	*	Premiclean	Cleaning services April 2022	£ 446.98	£ 89.40	£ 536.38
27.04.2022	*	Millhouse Training Ltd	Brushcutter & Hedgetrimmer (MA)	£ 250.00	£ 50.00	£ 300.00
27.04.2022	*	Vans North West Ltd	MK71 FVC - replace o/s/r/l lamp unit	£ 100.55	£ 20.11	£ 120.66
28.04.2022	DD	Firstcom Europe	Office phone charges	£ 62.51	£ 12.50	£ 75.01
28.04.2022	*	Viking	Stationery	£ 81.61	£ 13.94	£ 95.55
29.04.2022	DD	CopyriteSystems	Photocopying charges	£ 39.07	£ 7.82	£ 46.89
03.05.2022	DD	Waterplus	Water and w astew ater services (4083868280)	£ 23.37		£ 23.37
03.05.2022	DD	Trade Point (B&Q a/c)	Timber, etc. to repair planters	£ 126.75	£ 25.35	£ 152.10
03.05.2022	DD	James Todd (Go cardless)	Payroll services (March 2022)	£ 54.00	£ 10.80	£ 64.80
04.05.2022	DD	Allstar	Fuel (office vans, mow ers, equipment)	£ 157.15	£ 31.43	£ 188.58
04.05.2022	DD	Legal and General	Ill health insurance	£ 166.51		£ 166.51
06.05.2022	*	May 2022 Wages	9 staff	£ 11,415.72		£11,415.72
10.05.2022	DD	BNP Paribas Leasing	Photocopier lease 10/05/22 - 09/08/22	£ 343.00	£ 68.60	£ 411.60
11.05.2022	DD	Allstar	Fuel (office vans, mow ers, equipment)	£ 120.28	£ 24.06	£ 144.34
12.05.2022	DD	Waterplus	Water/w astew ater services (4083867607)	£ 81.32		£ 81.32
13.05.2022	*	HMRC	Tax £1,417.40 NI £2,410.83 (6 April 2022 to 5 May 2022)	£ 3,828.23		£ 3,828.23
13.05.2022	*	Wynchco Solutions	1 year Joomla! Support/Domain renew al/hosting	£ 818.95		£ 818.95
13.05.2022	*	Cheshire Pension Fund	Pension contributions March 22 Eee £883.18 Eer £3,097.66	£ 3,980.84		£ 3,980.84
13.05.2022	*	Matco Direct	Mat cleaning April - September 2022	£ 210.00	£ 42.00	£ 252.00

Payments of accounts for approval at the May 2022 meeting

Date	Ref	Payee	Description	Net	VAT	Gross
all tbc	DD	Legal and General	Ill health insurance	£ 166.51		£ 166.51
	DD	Telesis	Phone/enhanced internet speed charges	tbc		
	DD	Waterplus	Water and w astew ater services (4083868280)	£ 23.37		£ 23.37
	DD	Waterplus	Water/w astew ater services (4083867607)	£ 81.32		£ 81.32
	DD	Financial Direct Fees	FD online charges	tbc		
	DD	Avoira	IT support, backups, internet services (4 x inv.)	£ 234.68	£ 46.94	£ 281.62
	DD	James Todd	April 2022 payroll fee	£ 54.00	£ 10.80	£ 64.80
	DD	E-on	Electricity - Locking Stumps multi-use games area	£ 9.20	£ 0.46	£ 9.66
	DD	Allstar	Fuel (office vans and equipment)	£ 47.11	£ 9.42	£ 56.53
	DD	CopyriteSystems	Photocopying charges	£ 58.17	£ 11.64	£ 69.81
	*	HMRC	Tax £1,220.20 NI £2,109.73 (6 May 2022 to 5 June 2022)	£ 3,329.93		£ 3,329.93
	*	Cheshire Pension Fund	Pension contributions April 22 Eee £810.25 Eer £2,870.50	£ 3,680.75		£ 3,680.75
	*	Viking	Stationery	tbc		
	DD	Trade Point (B&Q a/c)	Timber	£ 23.13	£ 4.63	£ 27.76
	DD	Avanti Gas	Gas - Parkers Farm March 2022	£ 118.24	£ 5.91	£ 124.15
	*	Premiclean	Cleaning May 2022 (3 days credited for bank hols/sickness)	£ 343.84	£ 68.77	£ 412.61
	*	LEVL	Geotab Pro Plus (monthly subscription)	£ 30.00	£ 6.00	£ 36.00
	*	Warrington Borough Council	Wildflow ers 2021 (amended invoice)	£ 898.00	£ 179.60	£ 1,077.60
	*	Warrington Borough Council	HK64 NNM - call-out re: battery issue	£ 19.80	£ 3.96	£ 23.76
	*	ESI	Emergency Lighting Maintenance	£ 70.00	£ 14.00	£ 84.00
	*	ESI	Commercial Fire Maintenance	£ 160.00	£ 32.00	£ 192.00
	DD	SSE SWALEC	Electricity - Parkers Farm (1 Feb 2022 to 21 April 2022)	£ 325.39	£ 16.26	£ 341.65

Appendix C

(April 2022)

BIRCHWOOD TOWN COUNCIL

Annual Risk Assessment Review (Financial and Operational Processes)

Risk assessment is a systematic general examination of working conditions, policies and operational procedures together with workplace activities and environmental factors that will enable the Town Council to identify any and all potential inherent risks. The Town Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document has been produced to enable Birchwood Town Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	Probability	Impact of Risk	Risk Rating	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	1/3/9	3	3	<p>To determine the precept amount required, the Town Council regularly receives budget update information monthly.</p> <p>The Town Council plans its expenditure and income requirements (usually) over a three-year financial period (detailed income/expenditure) for the forthcoming financial year and an estimated projected picture for two further financial years. Income is raised only to meet budget needs/adequate cash flow and to raise progressive income for earmarked projects. No money is raised or used just for investment purposes.</p> <p>At the precept meeting Council receives a budget report from the RFO including actual position and projected position to the end of year and indicative figures or costings obtained by the RFO. With this information the Council maps out the required monies for standing costs and projects and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Warrington Borough Council. The figure is submitted by the Clerk/RFO in writing.</p> <p>The Clerk/RFO informs the Council when the monies are received.</p>	Existing procedure adequate.

Subject	Risk(s) identified	Probability 1/3/9	Impact of Risk 1/3/9	Risk Rating	Management/control of Risk	Review/Assess/Revise
Financial Records	Inadequate records Financial irregularities	1 1	9 9	9 9	The Council has Financial Regulations which set out the requirements. Indications/advice of need by internal auditor are included. The Financial Regulations are reviewed annually at the May Council meeting. An additional review was undertaken in March 2020 by BTC, following the updating, by NALC, of their Model Financial Regulations (which the Town Council uses as a basis for its Financial Regulations, with some differences). The Council has Financial Regulations which set out banking requirements and process instructions.	Existing procedure adequate. Review the Financial Regulations when necessary. Existing procedure adequate.
Bank and banking	Inadequate checks – transactions/transfers/balances Banks mistakes Bank stability/liquidity	1 1 1	3 3 9	3 3 9	The Council holds two bank accounts to spread risk to meet FSCS compensation claims. Periodic consideration made on bank risks and their viability. Monthly reconciliation.	Ongoing review of banks' standing/risk with Council. Existing procedure adequate.
Reporting and auditing	Information communication	1	3	3	Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved at each meeting. Detailed financial issues or plans are discussed at a Finance, Audit and Personnel Sub-committee session.	Existing procedures adequate.
Grants	Receipt of grant	1	1	1	Town Council does not presently receive any regular grants.	Procedure would be formed, if required.
Charges-rents / receivable	Payment of rents / room charges	1	1	1	Other than precept income, prior to Covid, BTC had previously received additional income for room hire at our Council premises. At the October 2021 Finance, Audit & Personnel Meeting it was resolved, 'That no further evening/weekend bookings for the Council's meeting room are to be taken.' (Minute 387/21-22) The Council no longer employs a Caretaker. The Council may, in future, once the Covid pandemic is over, consider reopening the room for daytime hire. If so, room availability agreement, and issuing of invoices and receipts for income will be managed by the Officers. Lettings income would be banked speedily once received and checked.	Existing procedure adequate.

Subject	Risk(s) identified	Probability 1/3/9	Impact of Risk 1/3/9	Risk Rating	Management/control of Risk	Review/Assess/ Revise
Grants and support payable	Power to pay Authorisation of Council to pay	1	1	1	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 or other powers of expenditure.	Existing procedure adequate.
	Work awarded incorrectly.	1	3	3	Normal Town Council practice would be to seek, if possible, more than one quotation, or as set out in Financial Regulations, for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems are encountered with a contract the Clerk/RFO would investigate the situation and report to the Council.	Detailed rules for procurement procedure are adequate via Financial Regulations. Include when reviewing Financial regulations.
	Overspend on services.	1	3	3		
Salaries and assoc. costs and invoice payments	Salary paid incorrectly.	1	1	1	All staff appointments are authorised by Council via delegated Clerk/RFO recruitment activities.	Existing procedure adequate.
	Unpaid Tax to Inland Revenue.	1	3	3	Wage/salary payments are made via payroll bureau (currently James Todd & Co.) and in full compliance with HMRC/Pension procedures. Annual pay changes verified by the Chair and thereafter quarterly. Monthly wage figures are reported each month to full Council.	Existing procedure adequate.
	Payment of invoices	1	3	3	Payroll process reviewed/checked by Clerk/RFO and external auditor. All payments are certified by Chair of Council on a monthly basis.	Existing procedure adequate.
					The Chair also countersigns monthly a (random) sample of invoice payments made by Officers.	
Employees	Fraud by staff	1	9	9	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. Currently £1 million fidelity cover via Zurich. Internal auditor has reporting of fraud responsibility.	Existing procedures adequate.
	Health and safety	1	3	3	Employees are provided with adequate direction, training and safety equipment/PPE needed to undertake their roles. Training log and certificates kept. External specialists used for HR, Health & Safety, Insurance and Fire Risk Assessments. Advice on contractors from Association of Local Councils.	Monitor health and safety requirements and insurance annually.

Subject	Risk(s) identified	Probability 1/3/9	Impact of Risk 1/3/9	Risk Rating	Management/control of Risk	Review/Assess/Revise
Supplier Fraud	Fraud by suppliers	1	9	9	<p>Staff are trained to alert them to the potential risks of providing sensitive company information, by phone or other means, especially contract and account information.</p> <p>A change of supplier details procedure is in place - where a supplier has purported to have changed their bank details the supplier is called to check the veracity of a request, using details in our system, rather than those on any associated letter or email. Officers are authorised to approve a supplier bank account change having undertaken the process to verify the change.</p> <p>A periodic review of supplier accounts is undertaken to remove any dormant accounts. This reduces the likelihood of any old supplier information being used to secure fraudulent payments.</p> <p>Company addresses and financial health details are checked with Companies House before entering in to any ongoing / major contracts.</p> <p>Samples of online payments to supplier invoices to ensure the payment has been made to the supplier bank account are checked monthly by the Chair.</p>	Existing procedures adequate. Existing procedures adequate. Existing procedures adequate. Existing procedures adequate.
VAT	Reclaiming/charging	1	3	3	<p>The Council has Financial Regulations which set out the requirements. VAT reclaims usually made quarterly (if there is a large amount to be reclaimed in a month, the claim may be made sooner). Audited.</p>	Existing procedures adequate.
Annual Return	Submit within time limits	1	3	3	<p>Employers' Annual Return is completed and submitted within the prescribed time frame by the Clerk/RFO.</p> <p>Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to external auditor within given time frame.</p>	Existing procedures adequate. Existing procedures adequate.
Legal Powers	Illegal activity or payments	1	9	9	<p>All activity and payments within the powers of the Town Council to be resolved at full Council Meetings, including reference to the power used under the Finance section of agenda and Finance report monthly. Checked by internal auditor.</p>	Existing procedures adequate
Minutes/agendas/ Notices Statutory Documents		1	1	1	<p>Minutes and agenda are produced in the prescribed manner by the Admin Assistant / Clerk/ RFO/Deputy Clerk and adhere to the legal requirements.</p> <p>Minutes are approved and signed at the next Council meeting. Notice and Agenda displayed according to legal requirements.</p>	Existing procedures adequate.

Subject	Risk(s) identified	Probability 1/3/9	Impact of Risk 1/3/9	Risk Rating	Management/control of Risk	Review/Assess/ Revise
Business Conduct	Business conduct during meetings	1	3	3	Business conducted at Council meetings should be managed by the Chair	Members adhere to Code of Conduct.
Members interests	Conflict of interests Register of members' interests	1 2	3 3	3 6	Declarations of interest by members at Council meetings. Register of members' interests forms reviewed regularly.	Existing procedures adequate. Members have the legal responsibility to update register.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	1 1 1 1	3 3 3 9	3 3 3 9	An annual review is undertaken of all insurance arrangements. We have our overall insurance requirement with a specialist provider, Zurich Municipal and have achieved significant reductions in insurance costs and superior cover for the Council. Employer's and Employee liabilities are a necessity and within policies.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Policy provision	1	3	3	Ensure compliance measures are in place. Fidelity checks in place. The Town Council is registered with the Data Protection Agency and has a Data Protection Policy. The Town Council also utilises the services of a Data Controller.	Ensure annual renewal of registration.
Freedom of Information (FOI)	Policy Provision	1	1	1	The Council has a Model Publication scheme in place. Publication will be online where practical. The Town Council is aware that if a substantial request came in it could create a number of additional hours work. The Town Council can request a fee to supplement the extra costs to comply with an FOI request.	Monitor any requests made under FOI.
Staffing Resources	Loss of key employee	2	9	18	The Council should periodically review staff structures and resources and assess risk of key personnel loss. For 2022/23 – 2024/2025 'Key Personnel' insurance has been taken out with our current provider, for all staff. In 2021, the BAFO retired. The Deputy Clerk has taken on the additional role of RFO, and a part-time Administrative Assistant started employment with BTC on 1 st February 2022. Discussions also took place in 2021, with the Senior Maintenance Operative, regarding maintenance team resources, Locum Clerks and RFOs are available if an 'emergency' need arose.	Ongoing

PHYSICAL EQUIPMENT OR AREAS

Subject	Risk(s) identified	Probability 1/3/9	Impact of Risk 1/3/9	Risk Rating	Management/control of Risk	Review/Assess/Revise
Assets	Loss or damage Risk/damage to third party (ies) property	1	3	3	An annual review of assets is undertaken for insurance provision. The review is presented to Council at the time of the year end accounting timetable.	Existing procedures adequate.
Maintenance	Poor performance of assets or amenities	1	3	3	All assets owned by the Town Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Town Council. Assets are insured.	Existing procedures adequate.
Notice Board	Risk of damage	3	1	3	The Town Council currently has three outdoor notice boards. No formal inspection procedures are in place but any reports of damage are faults are reported to the Clerk and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate.
Meeting locations	Adequacy Health & Safety	1 1	1 3	1 3	In January 2020, three new lockable notice boards were purchased and installed – one outside the main office at Parkers Farm, one in Gorse Covert and the other in Locking Stumps. The Town Council meeting is held in a venue considered to have appropriate facilities for Officers, Councillors and the general public. During national health or other emergencies, meetings may be held online, in line with government regulations/guidance.	Existing procedures adequate.
Council records – paper	Loss through: Theft Fire damage	1 1 1	9 9 9	9 9 9	The Town Council records are stored at the Town Council premises. Records include historical correspondences, minutes, insurance, bank records. Key documents are stored, where possible in a lockable cabinet (with some fire resistance) and in the safe.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	1 2	9 9	9 18	The Town Council electronic records are stored on the Council's two main solid-state drives at our offices. Records are also held on the BTC laptop. Electronic data is continually backing up to the 'Cloud' (see point 37 on attached schedule). The RFO's computer files are shared with the downstairs office computer. They are accessed from and saved to the Cloud.	Existing procedures considered adequate.

In addition, the Town Council (via operational activities delegated to Officers) undertakes the following general Risk Assessment actions and processes on an ongoing basis (see following pages 7 to 11):

APPENDIX A

ANNUAL REVIEW OF INTERNAL CONTROLS

Summary of Health and Safety Risk Assessment and Management/Budgetary Control Issues Considered and/or Dealt with During the 2021/2022 Financial Year

- 1 Annual review of Internal Financial Regulations Scheme covering goods ordering, cash receipting, accounts processing controls, payment of accounts, cheque management and VAT recording and claims.
- 2 Continuing monthly submission of Income/Expenditure and Bank Reconciliation to Town Council and Finance Sub-committee.
- 3 Payroll bureau and BACS wage payment scheme continues with key data entry controls between Clerk, RFO/Deputy Clerk. Following the retirement of the BAFO, it was resolved by Members (see Minute 273/21-22 (d) from the July 2021 Finance, Audit and Personnel Minutes) that Councillor Atkin be added as an additional user who can set up and approve payments on the Co-operative account, if required, in the event that either the Clerk or RFO is incapacitated. This has been set up with the Co-operative Bank.
- 4 Review Annual Council Standing Orders.
- 5 Ongoing daily inspections of locally funded play areas in partnership with Warrington Borough Council which carries the Public Liability Insurance.
- 6 Working with Zurich Municipal we continue to review all insurance policies, and vehicle and buildings cover have been increased or amended where necessary. A rebuild valuation of the Parkers Farm estate took place prior to the end of the 2020/2021 financial year (see Minute 029/21-22 of the Part I Finance, Audit and Personnel minutes from April 2021). The valuation was £776,243.98.
Combined policy (with cost savings) improves efficiency of cover on policies covering fire/theft/public liability and fidelity.
A Council Business Continuity Plan has been drafted and will be enhanced over the 2022/2023 municipal year.
'Key Personnel' cover has been added to cover all staff for absence from assault or accident, from 2022/2023.
- 7 Membership of the Local Council Advisory Service (LCAS) allows access to their service; dedicated to helping Local Councils manage risks, offering up-to-date and accurate risk management advice.

- 8 Monitoring gas boiler maintenance schedule (carbon monoxide warning device fitted in room with boiler). Room not used as an office; only storage. The last gas safety check was undertaken on 6th December 2021. A new (10 year guaranteed) carbon monoxide warning device / smoke alarm was fitted in January 2021.
- 9 All vehicles and premises fire extinguisher systems and signage serviced/validated and replaced where necessary. Fire extinguishers, etc. are checked on an annual basis. (The latest check was undertaken by ESI on 17th January 2022.)
Signage, emergency lighting and smoke/heat detection devices are installed in the Town Council's premises and are checked on a regular basis by ESI (Contractors). (The latest check was undertaken on 17th January 2022.)
Emergency lights that fail the 'soak test' are replaced as soon as possible, by an electrical contractor.
- 10 All first aid kits are checked on a regular basis by staff and replenished as and when necessary.
- 11 Five out of six Maintenance Team Operatives have undergone first aid training, several are appointed persons. One new member of the team will undergo first aid training following the completion of their 6-month 'probation' period.
- 12 All Council vehicles undergo regular checks by operatives (see attached sheet).
- 13 Annual Health & Safety Audit carried out by Terrain HR covering general operational risk assessments and the Fire Risk Action Plan (the next on-site check will be undertaken on 10th May 2022.
- 14 Fire Risk Assessment statutory requirements undertaken and documents prepared by professionally retained consultant.
- 15 ESI to verify (14) (also see items 8 and 9 and 25).
- 16 Review all employee risk assessments in conjunction with H&S Consultant. Re-issue to employees where necessary. An updated Health & Safety Policy and Handbook was issued to employees in February 2021.
An updated 'Working During the Covid 19 Pandemic' risk assessment form was issued to all staff in February 2021.
Health and Safety meetings take place with employees to review/discuss risk assessments in more detail when necessary. Refreshers take place periodically. An employee health screening exercise was undertaken in September 2021, via ELAS Health and Safety Group re: audiometry testing, HAVS Tier 2 and full vision screening.

- 17 Review of PPE carried out regularly and new work boots with steel mid sole and toe cap issued when necessary. Any other PPE/workwear replaced as and when necessary.
- 18 Operatives are issued with any necessary PPE for their job role, e.g. face masks, overalls, gloves, appropriate hi vis, appropriate footwear, head, face, ear protection, etc. During the Covid-19 pandemic additional PPE has been provided to staff, including face masks, respirators, hand sanitiser, gloves and anti-bac wipes.
- 19 Asset Register kept and, where appropriate, serial numbers recorded.
- 20 Regular anti-virus and security processes continue for internal computer equipment, and the laptop.
- 21 Continue to offer eyes tests for all relevant employees and make contribution when spectacles are needed.
- 22 Maintenance Operatives undergo periodic HAVS assessment.
- 23 Reduce access to upper floors/stairs due to narrow step treads and low handrail in listed building.
- 24 Continue to monitor employee absence and carry out return to work health interviews. Make any reasonable adjustments to work if necessary, e.g. light duties; and, if necessary, refer to Occupational Health for further advice.
- 25 Security alarm system maintained regularly, and specialist key holding service retained to reduce or eliminate the need for staff to attend out of hours should the alarm be activated.

A new 'Digiair' alarm monitoring system was fitted on 28th January 2020, due to the changeover of our telephone lines from copper to a fibre-optic network. ESI will now be called as our alarm monitoring company if the intruder alarm is activated. ESI will then contact our specialist key holding company (with a password to identify them as a legitimate contact).
- 26 Weekly testing of the fire alarm and (from 4th March 2016) emergency lighting. Also fire evacuations (tests) are carried out without warning.
- 27 Booking in system for all visitors to Council offices continues.

Visitors were strictly limited during Covid-19 'lockdown' – only when necessary work is being undertaken. H&S procedures had to be followed – sanitising hands, wearing masks, social distancing. Office staff were mainly working from home and only attending the office when absolutely necessary.

- 28 Annual Portable Appliance Testing carried out. Any PAT test failures are decommissioned. The next tests are booked for 14th June 2022.
- 29 Electrical Installation tests carried out every five years. (Latest Electrical Installation Condition Report (EICR) – fixed wire testing was undertaken on 17th March 2022). Remediation work to address all faults, following the testing, was undertaken on 8th April 2022.
- 30 New main fuse board installed by the Electricity Board 26th February 2014 following electrical fault investigation by local contractor MC-ES Electrical Services Ltd.
- 31 Personal attack alarms issued to all staff.
- 32 Introduced procedure and spoke with the Cleaning Company (which started in January 2022) regarding lone working.
- 33 Employee training needs are regularly reviewed and training courses scheduled as and when necessary.
- 34 The Town Council utilises (via an annual advice service contract) SAS Daniels (employment law specialists) to guide us on all and any employment issues arising with employees.
- 35 The Town Council has a robust set of policies and procedures (internal auditor comment 2015/2016) which are used to comply with and enforce the above and other activities of the Council. Additions are made as new procedures or regulations dictate, e.g. GDPR
- 36 The Town Council has undertaken a comprehensive review of its data records to comply with GDPR (May 2018) utilising an external Data Protection Officer service via our internal auditor (JDH Business Services Ltd.).
- In January 2021, our Data Protection Officer reported that the UK Gov had not yet issued information on whether UK data law will change post Brexit and whether EU is granting data equivalence. However, the Information Commissioner's Office (ICO) has issued the following statement:
- The EU GDPR is an EU Regulation and it no longer applies to the UK. However, if you operate inside the UK, you will need to comply with UK data protection law. The GDPR has been incorporated into UK data protection law as the UK GDPR – so in practice there is little change to the core data protection principles, rights and obligations found in the UK GDPR.*
- Therefore, for any of BTC's data processing agreements any reference to GDPR will have to be replaced by 'Data Protection Act 2018.'
- In December 2021, Officers had a remote meeting with BTC's Data Protection Officer regarding recent GDPR updates and potential upcoming changes.

37. A comprehensive review of our IT processing has been completed as part of the GDPR / Data Protection Act 2018 preparation and a company has been appointed as our IT advisors for compliance with data storage and confidentiality.
38. A comprehensive review of Council policies has taken place to ensure we can comply with GDPR / Data Protection Act 2018 and these policies were embraced into existing Council policy documents, with effect from the Annual Council Meeting, held on 22nd May 2018.
39. Bank account signatories were updated with effect from January 2019. Two previous Councillors' names were deleted, and two new Councillors were added to the authorised signatories list.
40. The Town Council will make necessary adjustments to working practices, if necessary, during extreme weather events, national/local health emergencies, etc. The Town Council will follow advice from governing bodies, and in line with any emergency legislation, as necessary, in case of such an event.
41. A homeworking checklist was received from our specialist Health & Safety Consultants, for completion by staff working from home (January 2021).