

**MINUTES OF THE PART I FINANCE, AUDIT & PERSONNEL MEETING OF  
BIRCHWOOD TOWN COUNCIL  
HELD AT PARKERS FARM, DELENTY DRIVE,  
ON TUESDAY 28<sup>TH</sup> MARCH 2023**

**Present:** Councillor Ellis in the Chair  
Councillors Allen, Atkin, Ball, Bowden, Dempsey, Evans, Scott and Simcock  
  
Clerk – Mrs. F. McDonald  
RFO / Deputy Clerk – Mrs C. Caddock

**Apologies:** Councillor Brereton (health), Reeves (work), Sheridan (personal)

**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*

**346/22-23 PAYMENT OF ACCOUNTS**

Members were asked to consider and approve the payment of accounts schedule – (see pages 246 to 247 below).

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

**347/22-23 FEBRUARY 2023 PART I FINANCE, AUDIT & PERSONNEL MEETING MINUTES**

Councillor Allen **proposed**, Councillor Simcock **seconded**, and it was unanimously **resolved** that: the Minutes of the Part I Finance, Audit & Personnel Meeting, held on 28<sup>th</sup> February 2023, be approved as an accurate record and signed by the Chair.

**PROGRESS REPORT**

**348/22-23 LOCKING STUMPS – PLAY AREA REFURBISHMENT**

The Clerk had circulated to Members, via email, some recent photos of the play area behind the Turf and Feather in Locking Stumps. The play area opened to the public on 24<sup>th</sup> March (after a ROSPA inspection on 22<sup>nd</sup> March 2023). A more formal opening will be arranged in due course.

The RFO stated that WBC has been looking into options for thermoplastic graphics to potentially be installed onto the play area's tarmac, but the costs they have received currently are prohibitive.

The RFO added that there is an error on the sign that has been installed, as the Town Council has been referred to as Birchwood Parish Council on one part of the sign and Birchwood Town Council on another. The Clerk has drawn this to the attention of WBC.

### 349/22-23 SPEED INDICATOR DEVICE

The RFO reported that we have recently received some information, from the company that BTC intends to purchase an initial two speed indicator devices from, regarding a more powerful solar charging panel that is now available – it is a 100W panel, instead of the previous 80W panel that we were originally quoted for.

The RFO stated that the cost for each of the new 100W panels would be around an additional £250 more than the 80W panels. She suggested that it might make sense, particularly during winter time to have the additional 20W of power. The RFO added that she has asked the company to requote for two devices (for which we would receive some discount) with these new solar panels. This information will be shared with Councillors when we receive it.

The RFO said that she has also contacted our insurance company to enquire how much it would cost to add two speed indicator devices to our insurance policy (if they cost in the region of £3,000 each).

### 350/22-23 MEMORIAL PLAQUE BIRCHWOOD FOREST PARK

The memorial plaque will be formally commissioned by the Borough Council. Once the plaque has been received, the concrete block will be cut to accommodate the plaque and it will be installed adjacent to one of the bunkers on the Forest Park. There will also be an information panel mounted on a lectern.

Vegetation has been cleared from around the bunker and further works to stabilise the earth will be undertaken by WBC. It is hoped that the installations will be completed by mid-May.

### 351/22-23 INTERIM INTERNAL AUDIT REPORT 2023/2024

The RFO reported that the internal auditor has sent the Internal Audit Checklist 2022/23 for a remote year end internal audit. The RFO said that she has commenced the production of the end of year documents.

### 352/22-23 PROPOSED TREASURY MANAGEMENT AND INVESTMENT STRATEGY

At the January 2023 Meeting, Members agreed that the Town Council required four additional policies/strategies to formalise some governance processes. It was resolved that the RFO would prepare these for consideration. Three of the proposed draft policies were approved at the February 2023 meeting.

At tonight's meeting the RFO asked Members to consider the fourth document, the proposed Treasury Management and Investment Strategy, which had been circulated to Members for consideration prior to the meeting, with the addition of a sentence in section 5 (b) regarding the moving of funds between accounts.

Councillor Evans **proposed**, Councillor Simcock **seconded** and it was **unanimously resolved** that the Treasury Management and Investment Strategy, with the additional sentence as described to the Council, be adopted by the Council.

### 353/22-23 BENCHES

- (a) The RFO stated that Officers still need to liaise with WBC regarding possible locations to be considered for the installation of two benches, one in Oakwood and one in Gorse Covert. (Power to provide roadside seats Highways Act 1980 ss 47, 116). At present Officers have other work that has been taking priority.

- (b) The RFO reported that we have contacted Locking Stumps Primary School, to advise them that the Council will be pleased to work with them to install a community bench. They have already achieved a grant of £500 from NISA towards the installation.

The Council is expecting to make a donation of around £1,000 towards this project. (Power to provide roadside seats Highways Act 1980 ss 47, 116).

The RFO added that she spoke to a representative of the school earlier today. They are delighted that BTC has offered the additional funding and support required in liaising with WBC and with any other assistance needed regarding this project.

The School Council, in consultation with the Headteacher, will suggest two or three potential locations where they might like their bench to be sited. We asked them to note a few restrictions when looking into options including: a new bench needs to be next to a path to be DDA compliant, and not be adjacent to residential properties. Ideally it would be on WBC land. Any area would have to be checked to ensure that the bench would not be situated where it might interfere with underground utilities.

### 354/22-23 **TIPPER HIRE / PURCHASE**

- (a) The RFO said that she has spoken to WBC and they advised that they do not have spare vehicles in the fleet that they could loan or hire out to us on a short term basis. WBC also 'rent in' to cover their needs if necessary. They have also advised that it is difficult to find one to rent that has a cage fitted. The company that WBC hire from have a minimum 6-month hire for businesses.
- (b) Officers are continuing to look at options for second-hand tippers to purchase. The team has been to view a few more options but they were not as advertised.

### 355/22-23 **GENERAL ITEMS FOR NOTING/REPORTING**

- (a) To note that the second of two Public Works Loan Board payments for the 2022/2023 financial year was made by direct debit on 10<sup>th</sup> March 2023 (£9,900.00).
- (b) To note that the interviews have taken place for a part-time Administrative Assistant, and a full-time Maintenance Team Operative and offers of employment were made to the successful candidates.
- (c) To note that we are still awaiting an update regarding the second EV charger grant of £350.00 that we have not yet received. The RFO stated that this has been chased several times and another voice message was left today, asking for an update as soon as possible. We have previously been advised that the 'hold up' is with OZEV.

### **NEW FINANCE, AUDIT AND PERSONNEL ITEMS**

### 356/22-23 **BANK ACCOUNT RECONCILIATION**

To receive the Town Council's Income and Expenditure Statements and Bank Reconciliation Schedules for the account periods 1<sup>st</sup> April 2022 – 28<sup>th</sup> February 2023.

The payroll figure for January 2023 was £11,041.09 (8 staff). The payroll figure for February 2023 was £11,041.09 (8 staff).

Councillors **unanimously resolved** to approve the bank reconciliation.

### 357/22-23 ANNUAL RISK ASSESSMENT REVIEW

The RFO asked Members to consider the amended 'Appendix C – Annual Risk Assessment Review (Financial and Operational Processes)' that had been circulated to them in their papers (see pages 248 to 259 below).

This document, reviewed every year, forms part of the pack required by the internal auditor for the 2022/2023 internal end of year audit.

The RFO stated that if Members did not have any changes to make to this document, and are happy to approve it at tonight's meeting, then the relevant minute number will be used in the documents required by the internal auditor.

Councillor Evans **proposed**, Councillor Atkin **seconded**, and it was **unanimously resolved** that 'Appendix C – Annual Risk Assessment Review (Financial and Operational Processes)' as presented at tonight's meeting, be approved without any further changes.

### 358/22-23 GRANT AID REQUEST

The RFO reported that we received a request for financial support from Families United, Warrington.

We acknowledged receipt of the letter and sent a grant aid form to Families United Warrington for completion, with advice regarding some of our terms and conditions. We are awaiting the return of the completed form.

### 359/22-23 2023/2024 WAGES

The RFO asked Members to formally ratify the wage rises as previously agreed at the October Part II Finance Meeting (Minutes 2022/22-23 (a) and (b)) for:

- (a) The maintenance team and any office staff who are employed on the Living Wage, as set by the Living Wage Foundation. It was resolved at the October 2022 Part II Finance Meeting (Minute 202/22-23 (a)) that their wages would rise to £10.90 per hour from 1<sup>st</sup> April 2023.
- (b) The Maintenance Team Supervisor. It was resolved at the October 2022 Part II Finance Meeting (Minute 202/22-23 (b)) that his wage would rise by the same percentage rate as the maintenance team from 1<sup>st</sup> April 2023.

Councillor Simcock **proposed**, Councillor Bowden **seconded**, and it was **unanimously resolved** that the wages, as detailed in (a) and (b) above, be formally approved for implementation from 1<sup>st</sup> April 2023.

- (c) Following a recommendation by our internal auditor in his 2022/2023 interim internal audit report, that the notification of wage rises to our payroll provider should be made by the Chair, a mechanism by which this could be instigated was agreed with our internal auditor. The wages schedule, which details wage rises, will be signed by the Chair, with a sentence added to acknowledge the Chair's approval and the approval by Council at the relevant meeting, prior to scanning and sending to the payroll bureau for implementation. **This will be actioned regarding the above resolution.**
- (d) The RFO commented that the Local Government pay claim for 2023/2024 salaries, which the Council usually mirrors when considering the salaries for the Clerk and RFO/Deputy Clerk, has not yet been agreed.

### 360/22-23 CHESHIRE PENSION FUND

The RFO asked Members to note the following:

- (a) Updated Employer Contribution Rate 2023/2044 - the updated employer contribution rate for 2023/2024, will increase from 21.35% to 22.1%. Employee contributions pensionable pay bands have all increased by approximately 10%.
- (b) Cheshire Pension Fund is launching a new Pension Portal 'My Cheshire Pension' in March 2023. The portal is currently live to one employer in the Fund. The Portal will be rolled out in phases, between March and August 2023. The portal will enable members to take a greater control of their pension.

### 361/22-23 PRECEPT CLARIFICATION

The RFO stated that a query was raised with WBC regarding the publication of BTC's precept rise for 2023/2024, which they have published as being 3%. The actual difference in the requested precept requirement is 2.5% (up to £376,816 from £376,625).

The RFO noted that Councillor Ball had received a query about the 3% figure, from a resident. The RFO advised Councillor Ball how WBC has clarified the difference.

WBC clarified that the amount they publicise is the affect the rise has on a Band D property. As there were 8 fewer Band D properties this year, this equated to a 2.96% rise (rounded up by WBC to 3%) on a Band D property.

The RFO apologised to Council as she had not taken the 8 fewer properties into account when calculating the actual figures for Band D properties. The figures to be amended were initially published in the December 2022 Precept Minutes – minute 266/22-23 (e): The figure of £120.12 should read £120.66 (rounded up). The figure of £2.93 should read £3.47 (the overall annual increase) which is 7p (not 6p) per week increase, which equals 1 pence per day (a +54p per year difference from that initially reported). The correct figures are on our website.

The RFO asked if Members were happy to formally ratify these slightly amended figures.

Councillor Scott **proposed**, Councillor Atkin **seconded**, and it was **unanimously resolved** that the amended figures as detailed above are approved by Council.

### 362/22-23 SPECIALIST IT COMPANY

The RFO reported that we have received the annual contract for signing from our specialist IT provider. There will be no increase in costs for 2023/2024 (unless the Council adds anything additional to the contract). Officers are happy with the service provided. Any costs outside of the company's control, such as software, may increase.

The RFO asked if Members are happy for the contract to be renewed.

Councillor Scott **proposed**, Councillor Evans **seconded**, and it was **unanimously resolved** that the contract be renewed.

**Action** Clerk's office to arrange the renewal of the contract.

### 363/22-23 2022/2023 EXTERNAL AUDIT

Received – email confirming that PKF Littlejohn has been appointed by the Smaller Authorities Audit Appointments Ltd (SAAA) as the external auditor for the Town Council for the five financial years from 2022/2023 – 2026/2027. The email details the 2022/23 AGAR external auditor instructions and submission deadlines. Submission date is to be confirmed.

The RFO asked Councillors to note the following:

- (a) Received – Notification that the company that deals with our mat cleaning service will be raising its costs by 7.5% from April 1<sup>st</sup> 2023; to cover the rising costs that they can no longer absorb.
- (b) We have received a NIL Business Rates bill from WBC for the 2023/2024 financial year.
- (c) To note that we had to call out a drainage company regarding blocked soil pipes to the rear of Parkers Farm. This is a health and safety issue. We contacted three companies, only one responded.

The initial cost for jetting the drain and doing a CCTV investigation is £200 +VAT. Any further works will be additional cost.

- (d) Notification has been received from our telephone provider that there will be a price increase across all products of 9% from 1<sup>st</sup> April 2023.
- (e) We have received notification from SSE that the UK Government is changing the way that 'non-commodity' costs are collected.

**This part of the meeting concluded at 7.20 pm**

**Payment of Accounts:**

Resolved: that the following payments be approved as the residual January 2023 and part of the February 2023 accounts

Date	Ref	Payee	Description	Net	VAT	Gross
17.01.2023	DD	Avoira	IT support, backups, internet services (4 x inv.) - We were charged twice in error - the overpayment has been reimbursed	£ 469.36	£ 93.88	£ 563.24
17.01.2023	DD	Financial Direct Fees	Online banking charges	£ 40.60		£ 40.60
20.01.2023	*	PREVIClean	Office cleaning services	£ 343.84	£ 68.77	£ 412.61
24.01.2023	DD	E-on Next	Electricity - Locking Stumps MUGA	£ 11.05	£ 0.55	£ 11.60
24.01.2023	*	Reimburse C Caddock	Urban Hygiene - 5lt Graffiti Remover	£ 90.82	£ 18.17	£ 108.99
25.01.2023	DD	Allstar	Fuel (vans & equipment)	£ 116.96	£ 23.40	£ 140.36
30.01.2023	DD	James Todd (Go Cardless)	Payroll services (December 2022) - inc. back pay calculations	£ 84.00	£ 16.80	£ 100.80
30.01.2023	DD	Firstcom Europe	Office phone charges	£ 71.51	£ 14.30	£ 85.81
30.01.2023	DD	BNP Paribas	Copier Lease	£ 170.00	£ 34.00	£ 204.00
30.01.2023	*	Viking	Stationery	£ 122.74	£ 24.55	£ 147.29
31.01.2023	DD	LEVL	Geotab Pro Plus (in advance - February monthly subscription)	£ 30.00	£ 6.00	£ 36.00
01.02.2023	DD	Waterplus	Water and wastewater services (4083868280)	£ 26.72		£ 26.72
01.02.2023	DD	Allstar	Fuel (vans & equipment)	£ 69.13	£ 13.83	£ 82.96
02.02.2023	*	Reimburse C. Caddock	Direct2publik Ltd - 5 x snow shovel/spade	£ 45.60	£ 9.15	£ 54.75
02.02.2023	*	Reimburse C. Caddock	PegDev Limited - 32 line poly-head landscape rakes x 3	£ 89.10	£ 17.82	£ 106.92
02.02.2023	*	Reimburse C. Caddock	Amazon - 2 x 12-inch floor scrapers	£ 44.46	£ 8.90	£ 53.36
03.02.2022	*	SAS Daniels LLP	Specialist employment law consultants - annual renewal	£ 1,433.00	£ 286.60	£ 1,719.60
03.02.2022	*	HMRC	Tax £1,273.20 NI £1,797.80 (6 Jan 2023 to 5 Feb 2023)	£ 3,071.00		£ 3,071.00
03.02.2022	*	Cheshire Pension Fund	Pension contributions re: Jan 2023 Ees £782.59 Eer £2,744.89	£ 3,527.48		£ 3,527.48
06.02.2023	DD	Legal and General	Ill health insurance	£ 159.87		£ 159.87
07.02.2023	*	February 2023 Wages	8 staff	£ 11,041.09		£ 11,041.09
08.02.2023	DD	Allstar	Fuel (equipment)	£ 6.66	£ 1.33	£ 7.99
13.02.2023	DD	Waterplus	Water/wastewater services (4083867607)	£ 97.40		£ 97.40
15.02.2023	DD	Copyrite	Photocopying charges	£ 11.57	£ 2.31	£ 13.88
15.02.2023	DD	Allstar	Fuel (vans & equipment)	£ 85.04	£ 17.01	£ 102.05
15.02.2023	DD	Financial Direct Fees	FD online charges (re: January 2023 charges)	£ 39.40		£ 39.40
16.02.2023	*	SRS Sales and Services Ltd	Shredder - on site service and repair	£ 188.60	£ 37.72	£ 226.32
16.02.2023	DD	Avoira	IT support, backups, internet services (4 x inv.) Dec 2022	£ 234.68	£ 46.94	£ 281.62
17.02.2023	*	JDH Business Services Ltd	Interim Internal Audit 2022/2023	£ 345.00	£ 69.00	£ 414.00

**Payments of Account since 17th February 2023**

Date	Ref	Payee	Description	Net	VAT	Gross
17.02.2023	*	Society of Local Council Clerks	The Clerk's Manual 2023 + delivery (VAT on delivery only)	£ 51.50	£ 0.80	£ 52.30
21.02.2023	DD	E-on Next	Electricity - Locking Stumps MUGA	£ 10.85	£ 0.54	£ 11.39
22.02.2023	DD	Allstar	Fuel (vans & equipment)	£ 68.83	£ 13.76	£ 82.59
24.02.2023	DD	SWALEC	Electricity - Parkers Farm	£ 396.99	£ 19.84	£ 416.83
24.02.2023	*	Reimburse F. McDonald	Petty cash float	£ 100.00		£ 100.00
24.02.2023	*	PREMI Clean	Office cleaning services	£ 446.98	£ 89.40	£ 536.38
26.02.2023	DD	Firstcom Europe	Office phone charges	£ 71.51	£ 14.30	£ 85.81
28.02.2023	*	ESI	6 monthly servicing of fire alarm system and equipment	£ 173.60	£ 34.72	£ 208.32
28.02.2023	*	ESI	6 monthly testing of the emergency lighting system	£ 75.95	£ 15.19	£ 91.14
28.02.2023	*	ESI	Replacement of 8 x fire extinguishers, commissioning the new extinguishers and disposal of the old extinguishers	£ 139.90	£ 27.98	£ 167.88
				£ -		
01.03.2023	DD	Allstar	Fuel (vans & equipment)	£ 41.79	£ 8.36	£ 50.15
02.03.2023	*	JDH Business Services Ltd	Data Protection Services 2022 to 2023	£ 1,062.00	£ 212.40	£ 1,274.40
02.03.2023	*	E Smith & Son	Winter plants for planters	£ 203.70	£ 40.74	£ 244.44
02.03.2023	*	Cheshire Pension Fund	Pension contributions re: Feb 2023 Eee £782.59 Eer £2,744.89	£ 3,527.48		£ 3,527.48
02.03.2023	DD	James Todd (Go Cardless)	Payroll services (January 2023)	£ 48.00	£ 9.60	£ 57.60
02.03.2023	*	HMRC	Tax £1,273.20 NI £1,797.80 (6 Feb 2023 to 5 March 2023)	£ 3,071.00		£ 3,071.00
03.03.2023	DD	LEVL	Geotab Pro Plus (in advance - February monthly subscription)	£ 30.00	£ 6.00	£ 36.00
06.03.2023	DD	Legal and General	Ill health insurance	£ 159.87		£ 159.87
07.03.2023	*	March 2023 Wages	8 staff	£ 11,047.59		£ 11,047.59
08.03.2023	*	Helping Hand	Litter Picking Sticks	£ 175.18	£ 35.04	£ 210.22
08.03.2023	DD	Allstar	Fuel (office vans and equipment)	£ 57.41	£ 11.48	£ 68.89
10.03.2023	DD	Public Works Loan Board	Loan Repayment (ref: PV487017)	£ 9,900.00		£ 9,900.00
12.03.2023	DD	Waterplus	Water/wastewater services (4083867607)	£ 92.81		£ 92.81
15.03.2023	DD	Allstar	Fuel (office vans and equipment)	£ 75.24	£ 15.05	£ 90.29
15.03.2023	DD	CopyriteSystems	Photocopying charges	£ 12.93	£ 2.59	£ 15.52
15.03.2023	DD	Avolra	IT support, backups, internet services (4 x inv.) March 2023	£ 234.68	£ 46.94	£ 281.62
16.03.2023	*	ChALC	Chairmanship training (Cllr JD)	£ 25.00		£ 25.00
16.03.2023	*	Viking	Stationery and Office Chair	£ 296.99	£ 59.40	£ 356.39

**Payments of accounts for approval at the March 2023 meeting**

Date	Ref	Payee	Description	Net	VAT	Gross
all tbc	DD	Legal and General	Ill health insurance	£ 159.87		£ 159.87
	DD	Telesis	Phone/enhanced internet speed charges	tbc		
	DD	Waterplus	Water and wastewater services (4083868280)	£ 25.83		£ 25.83
	DD	Waterplus	Water/wastewater services (4083867607) (reduced from £97.40)	£ 92.81		£ 92.81
	DD	Financial Direct Fees	FD online charges (re: February 2023 charges)	tbc		
	DD	Avolra	IT support, backups, internet services (4 x inv.) March 2023	£ 234.68	£ 46.94	£ 281.62
	DD	James Todd	February 2023 payroll fee	£ 48.00	£ 9.60	£ 57.60
	DD	E-on	Electricity - Locking Stumps multi-use games area	£ 9.51	£ 0.48	£ 9.99
	DD	Allstar	Fuel (office vans and equipment)	£ 75.24	£ 15.05	£ 90.29
	DD	CopyriteSystems	Photocopying charges	tbc		
	*	Cheshire Pension Fund	Pension contributions re: March 2023 Eee £783.19 Eer £2747.09	£ 3,530.28		£ 3,530.28
	*	HMRC	Tax £1,275.20 NI £1,800.46 (6 March 2023 to 5 April 2023)	£ 3,075.66		£ 3,075.66
	*	Premiclean	Cleaning services February 2023	£ 446.98	£ 89.40	£ 536.38
	DD	LEVL	Geotab Pro Plus (monthly subs.- in advance) January 2023	£ 30.00	£ 6.00	£ 36.00
	*	St John Ambulance	3 x First Aid Refreshers Courses (in new financial year)	£ 795.00	£ 159.00	£ 954.00
	*	Zurich	Insurance 1st April 2023 to 31st March 2024 (inc. £599.64 IPT)	£ 5,596.56		£ 5,596.56
	DD	Allstar	Fuel (office vans and equipment)	£ 60.34	£ 12.07	£ 72.41

## Appendix C

(March 2023)

### 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 1/3/9	3 1/3/9	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 currently over a two-year financial period (detailed income/expenditure) for the forthcoming financial year and an estimated/projected picture for one 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 BIC, 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).	Existing procedure adequate.  Review the Financial Regulations when necessary.
Bank and banking	Inadequate checks – transactions/transfers/balances  Banks mistakes Bank stability/liquidity	1  1 1	3  3 9	3  3 9	The Council has Financial Regulations which set out banking requirements and process instructions.  At the March 2023 Finance, Audit and Personnel Part I Meeting, the Council formally adopted a Treasury Management and Investment Strategy Minute XXXV/22-23).  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.	Existing procedure adequate.  Ongoing review of banks' standing/risk with Council.  Existing procedure adequate.
Debts	Recovery of debts/ debt write offs	1	3	3	At the February 2023 Finance, Audit and Personnel Part I Meeting, the Council formally adopted a Debts and Write Offs Policy (Minute 320/22-23)	Existing procedure 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	At the October 2021 Finance, Audit & Personnel Meeting it was resolved, <i>'That no further evening/weekend bookings for the Council's meeting room are to be taken.'</i> (Minute 387/21-22) as the Council no longer employs a Caretaker.  At the October 2022 Part I Finance, Audit & Personnel Meeting, during the Budget, Strategy & Policy considerations (197/22-23 (I)) it was unanimously resolved to retain the meeting room for Town Council use only.	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.
Contractor or external work ordering	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.
	Overspend on services.	1	3	3		Include when reviewing Financial regulations.
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 ILMK/Pension procedures. Any pay changes are authorised by full Council and are verified/signed by the Chair prior to reporting to the payroll bureau.	Existing procedure adequate.
	Payment of invoices	1	3	3	Monthly wage figures are reported each month to full Council. Payroll process reviewed/checked by Clerk/RFO and the internal and external auditors. All payments are certified by Chair of Council on a monthly basis. The Chair also countersigns monthly a (random) sample of invoice payments made by Officers.	Existing procedure adequate.
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.
	Expenses, and Gifts & Hospitality	1	3	3	At the February 2023 Finance, Audit and Personnel Part I Meeting, the Council formally adopted an Expenses Policy, and a Gifts and Hospitality Policy (Minute 320/22-23)	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
Employees (cont)	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.
Supplier Fraud	Fraud by suppliers	1	9	9	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. 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. 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. Company addresses and financial health details are checked with Companies House before entering in to any ongoing / major contracts. 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.	Existing procedures adequate. Existing procedures adequate. Existing procedures adequate. Existing procedures adequate.
VAT	Reclaiming/charging	1	3	3	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.	Existing procedures adequate
Annual Return	Submit within time limits	1	3	3	Employers' Annual Return is completed and submitted within the prescribed time frame by the Clerk/RFO. 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.	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
Legal Powers	Illegal activity or payments	1	9	9	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.	Existing procedures adequate
Minutes/agendas/ Notices Statutory Documents		1	1	1	Minutes and agenda are produced in the prescribed manner by the Admin Assistant / Clerk/ RFO/Deputy Clerk and adhere to the legal requirements.  Minutes are approved and signed at the next Council meeting.  Notice and Agenda displayed according to legal requirements.	Existing procedures adequate.
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	1	3	3	Declarations of interest by members at Council meetings.	Existing procedures adequate.
	Register of members' interests	2	3	6	Register of members' interests forms reviewed regularly.	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 currently have our overall insurance requirement (including 'Key Personnel' cover) with a specialist provider, Zurich Municipal.  In 2023/2024 we will be in the second of a three-year contract with Zurich, which has achieved a reduction in insurance costs for the Council.  Employer's and Employee liabilities are a necessity and within policies.  Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Policy provision	1	3	3	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.

Subject	Risk(s) identified	Probability 1/3/9	Impact of Risk 1/3/9	Risk Rating	Management/control of Risk	Review/Assess/ Revise
Freedom of Information (FOI)	Policy Provision	1	1	1	<p>The Council has a Model Publication scheme in place. Publication will be online where practical.</p> <p>The Town Council is aware that if a substantial request came in it could create a number of additional hours work.</p> <p>The Town Council can request a fee to supplement the extra costs to comply with an FOI request.</p>	Monitor any requests made under FOI.
Staffing Resources	Loss of key employee	2	9	18	<p>The Council should periodically review staff structures and resources and assess risk of key personnel loss.</p> <p>For 2022/23 – 2024/2025 'Key Personnel' insurance has been taken out with our current provider, for all staff.</p> <p>In 2021, the Deputy Clerk took on the additional role of RFO. A part-time Administrative Assistant started employment with BTC on 1<sup>st</sup> February 2022, but left BTC in December 2022.</p> <p>In February/March 2023 a recruitment process began to find a replacement.</p> <p>The Council is looking to employ someone who will fit into its 'succession/business continuity plans.</p> <p>In February/March 2023 a recruitment process began to find an additional Maintenance Operative.</p> <p>Locum Clerks and RFOs are available if an 'emergency' need arose.</p>	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.  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 Shumps.	Existing procedures adequate.
Meeting locations	Adequacy Health & Safety	1 1	1 3	1 3	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 three 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 8 to 12):

## 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 2022/2023 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 Alkin 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. A new (10 year guaranteed) carbon monoxide warning device / smoke alarm was fitted in January 2021.
- On 3<sup>rd</sup> November 2022 a new Baxi 6/830 boiler was installed with magnetic filter and wireless digistat. It has a 10-year guarantee. A gas safety check was undertaken on the same day.
- 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 checks were undertaken by ESI on 5<sup>th</sup> July 2022 and 13<sup>th</sup> February 2023.)
- Signage, emergency lighting and smoke/heat detection devices are installed in the Town Council's premises and are checked on a regular basis by FSI (Contractors). (The latest check was undertaken on 13<sup>th</sup> February 2023.)
- 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 All our Maintenance Team Operatives have undergone first aid training, several are appointed persons.
- 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 last on-site check was undertaken on 10<sup>th</sup> May 2022. The next check will be arranged to take place in May 2023.
- 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 31<sup>st</sup> October 2022, via ELAS Health and Safety Group re: audiometry testing, ILAVS 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 'Digialr' alarm monitoring system was fitted on 28<sup>th</sup> 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 4<sup>th</sup> March 2016) emergency lighting. Also fire evacuations (tests) are carried out without warning.
- 27 Booking in system for all visitors to Council offices continues.
- 28 Annual Portable Appliance Testing carried out. Any PAT test failures are decommissioned. The next tests are booked for 15<sup>th</sup> June 2023.
- 29 Electrical Installation tests carried out every five years. (Latest Electrical Installation Condition Report (EICR) – fixed wire testing was undertaken on 17<sup>th</sup> March 2022). Remediation work to address all faults, following the testing, was undertaken on 8<sup>th</sup> April 2022.

30 New main fuse board installed by the Electricity Board 26<sup>th</sup> February 2014 following electrical fault investigation by local contractor MC-E-S 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 22<sup>nd</sup> 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).