



ACCOUNTS SUB-COMMITTEE

Thursday 15th June 2023 – 10:00 hours

To all Members of the Accounts Sub-Committee:

Cllrs Marriott (Chair), Birch, Hibbert and Purser

You are hereby summoned to attend a meeting of the Accounts Sub-Committee to be held in the Committee Room at the Town Council's offices at the Guildhall, Northampton on Thursday 15th June 2023 at 10:00 hours. when the business set out below will be transacted.

This Sub-Committee meeting is open to the public and press to attend and those attending the meeting shall be informed that they may be recorded. Public participation is in accordance with the Town Council's public participation policy.

Stuart Carter
Town Clerk
8th June 2013

Guildhall
Northampton
NN1 1DE

Cc: Electronically to all Members of the Council for information

A G E N D A

- 1. Apologies**
- 2. Declarations of Interest**
- 3. Minutes of the Previous Meeting**
To approve as correct and give authorisation to sign the minutes of the last Accounts Sub-Committee held 10th May 2023 (attached)
- 4. Revenue Budget 2023/24**
To receive the budgetary report for the month ending May 2023 (copy to be circulated at the meeting)
- 5. Payment of Accounts**
To approve accounts for payment (schedule of accounts to be circulated at the meeting)

6. Internal Controls

Finance Officer to give a verbal update

7. Risk Register

Clerk to give a verbal update

8. Internal Auditor's Report

Report attached

9. Annual Accounts

Accounts to be tabled

10. Budget Working Group

Notes attached for members only

11. Further items for consideration for information only

ACCOUNTS SUB-COMMITTEE

MINUTES OF THE ACCOUNTS SUB-COMMITTEE MEETING HELD AT 11AM ON 10TH MAY 2023
IN THE COMMITTEE ROOM OF THE TOWN COUNCIL'S OFFICES LOCATED IN THE GUILDHALL, NORTHAMPTON

PRESENT: Councillor Marriott (Chair), Birch, Hibbert and Purser

OFFICERS PRESENT: S Carter (Town Clerk), C Maclellan (Finance Officer) and F Barford (Democratic Services Officer)

96. APOLOGIES

No apologies were submitted, all members were present.

97. DECLARATIONS OF INTEREST

No declarations of interest were made.

98. MINUTES OF THE PREVIOUS MEETING

RESOLVED: That the Chair be authorised to sign the minutes of the previous meeting held on 14th April 2023 as a true and accurate record.

99. REVENUE BUDGET 2023/24

The budgetary report for the month ending April 2023 was tabled.

The Finance Officer (FO) explained she had highlighted some budget lines that had either increased significantly since the last meeting or been overspent.

The Chair explained the Civic Robes were ordered last year and was paid in two segments from last and this financial year's budget. It was noted that the Northampton in Bloom budget was at 80% of the allocated budget, though some of this was for committed expenditure for the year and in the lead up to summer was when the majority of the budget would be spent. The FO explained she would request a breakdown of Northampton in Bloom budget and information on how the watering would be costed.

Regarding the Virtual Heritage Tour budget, it was highlighted that a purchase order had been raised and funds therefore committed however, no invoice had been received yet.

In response to a question, the FO explained that not all invoices for Eid in the Park had been received

RESOLVED: The Budgetary Report for month ending April 2023 was circulated and reviewed.

ACTION: Northampton in Bloom breakdown report of what posted and watering costs

100. PAYMENT OF ACCOUNTS

Tabled for the Sub-Committee was a list of payments for approval as attached to these minutes.

A Councillor asked whether the Eid Management Group would manage the finances themselves as it requires a high-volume of officers' time to create purchase orders and the invoicing. A Councillor suggested that staffing costs be costed to the all event's budgets to provide a true reflection of the events cost. The Town Clerk explained that with Eid in the Park it was agreed the Town Council would hold the funds to ensure the funds were being spent accordingly. A Councillor suggested that moving forward events proposed should be supported by a Management Committee that include volunteers to assist and this could mitigate the reliance on officers' time. A Councillor commented there had been successful events however, a review could be required to ensure event workload could be managed and ensure Officers supporting the event have a good balance. It was explained that a Project and Event Proposal form was being drafted that would take into account all these factors with the aim of presenting a fuller picture to the relevant committee when considering a proposal.

The FO explained an item had been costed incorrectly under Climate Emergency and this would be journaled to be corrected.

In response to a question regarding Horizon, the FO explained the Council in its first year had entered a 5-year lease agreement for the landline system, however, the mobile phone contract was for two years. Options on renewal or sim only contracts were now being investigated with sim-only seeming to be the best option.

The FO explained that RT Medical provide first aid to the events the Council host. In response to a question, the Town Clerk explained that St John's Ambulance and Red Cross do provide similar services however, they still charged. It was agreed that provision of first aid at council events be looked at

The FO explained a suggested bank transfer from Unity Bank Account to the CCLA Bank Account had been included on the payment of accounts.

RESOLVED: That the payments as detailed in the list be approved.

101. BANK RECONCILIATION

The FO provided copies of the cashbook and Unity Bank account statement and explained the amounts reconcile.

NOTED

102. INTERNAL CONTROLS

The Finance Officer stated Councillor Birch and Purser would attend an internal controls exercise on 22nd May 2023.

It was noted that officers had introduced an internal payroll check. This was done by the Clerk by nominating an officer at random. The FO then provided the relevant paperwork which the Clerk checked to ensure hours worked, amount paid etc were correct and in accordance with what was calculated.

NOTED

103. RISK REGISTER

The Town Clerk explained that as part of continuity planning that the Assistant Town Clerk be deputised to authorise purchase orders, invoices in his absence. In addition, it was recommended that the Assistant Town Clerk be authorised to approve all purchase orders and invoices in relation to events given that she managed the events team.

RESOLVED: That the Assistant Town Clerk be given delegated authority to approve POs, invoices etc in relation to events.

RESOLVED: That in the absence of the Town Clerk due to annual leave/sickness the Assistant Town Clerk be authorised to approved POs, invoices etc.

The Town Clerk explained he was yet to hear a response from West Northamptonshire Council in relation to the Council's accommodation, he added he consulted legal advice who advised judicial review would not be warranted. It was posed by a Councillor that the Clerk contact WNC's Chief Executive regarding the Council's accommodation in the Guildhall.

104. FURTHER ITEMS FOR CONSIDERATION FOR INFORMATION ONLY

The FO requested feedback on how information has been presented at Accounts Sub-Committee and if there was anything that could improve the process or no longer useful.

It was agreed the next Accounts Sub-Committee meeting would be held on 15th June 2023.

The meeting closed at 12.10 hours.

Invoices Paid / Bank Deductions - Requires Retrospective Committee Approval						
26/04/2023	Ending 3373	Lloyds Bank Card Statement	£ 429.51	£ -	£ 429.51	Direct Fundraising £55.20 Google Storage £1.59 Michael Jones Jewellers £120.00 Premier Inn £66.09 Tesco £10.50 Amazon £16.60 Solopress £156.53 Monthly Fee £3.00
			£ 429.51	£ -	£ 429.51	

Invoices Posted to system - Requires Committee Approval						
Invoice Date	Invoice No	A/c Name	Net Value	VAT	Invoice Total	Description
25/04/2023	40381640	University of Northampton	£ 2,734.17	£ 546.83	£ 3,281.00	Mayors Gala Dinner
27/04/2023	NC1-23/24	Alan Larson t/a The Troop	£ 400.00	£ 80.00	£ 480.00	St Georges Day
27/04/2023	NC1-23/24 A	Alan Larson t/a The Troop	£ 50.00	£ 10.00	£ 60.00	St Georges Day
04/05/2023	2023900	Daisie-Belle Downer	£ 250.00	£ -	£ 250.00	EID Stage Host
26/04/2023	727	Festive Road CIC	£ 1,200.00	£ -	£ 1,200.00	St Georges Day-Dragon
27/04/2023	EXPENSES APRIL23	Louise Hannam-Jones	£ 37.64	£ -	£ 37.64	Heritage Forum/St Georges/EID Wool for street rosettes-King
01/05/2023	2023/002	Northampton Transport Heritage	£ 100.00	£ -	£ 100.00	EID
30/04/2023	EID-1	NS-UK Group (Northern) Ltd	£ 877.00	£ 175.40	£ 1,052.40	EID Security
29/04/2023	2301	THE ROSE AND CASTLE MORRIS	£ 150.00	£ -	£ 150.00	Morris Dancers St Georges Day
13/04/2023	INV-1291	RTC Medical Solutions Ltd	£ 480.00	£ -	£ 480.00	EID Medical
03/05/2023	#	Shiblu Rahman and Hashi Rani Group	£ 550.00	£ -	£ 550.00	EID performers
25/04/2023	1308	Stage Right Productions	£ 2,620.00	£ 524.00	£ 3,144.00	EID
05/05/2023	1322	Stage Right Productions	£ 358.00	£ 71.60	£ 429.60	St Georges Day
18/04/2023	MTR-07219	Tangerine Red Ltd	£ 972.40	£ 174.68	£ 1,147.08	St Georges Day
19/04/2023	424001414653	West Northamptonshire Council	£ 154.62	£ 30.92	£ 185.54	EID Waste Collection
22/04/2023	424001428225	West Northamptonshire Council	£ 133.50	£ 26.70	£ 160.20	Coronation Board with WNC
26/04/2023	424001430077	West Northamptonshire Council	£ 160.00	£ 32.00	£ 192.00	Security
26/04/2023	424001430080	West Northamptonshire Council	£ 43.00	£ 8.60	£ 51.60	PA hire
11/04/2023	3022	The Wild Tribe	£ 650.00	£ -	£ 650.00	St Georges Day Crafts
19/04/2023	190423/1	Edmonstones Garden Design & Maintenance	£ 400.00	£ -	£ 400.00	Coronation Planters
28/04/2023	280423/1	Edmonstones Garden Design & Maintenance	£ 90.00	£ -	£ 90.00	Abington Street Planters
21/04/2023	MTR-07231	Tangerine Red Ltd	£ 290.00	£ 58.00	£ 348.00	Plant/Coronation design
26/01/2023	11550149.9	Anglian Water t/a Wave Utilities	-£ 1,767.75	£ -	-£ 1,767.75	Credit Balance Billing Road
26/04/2023	11939161A9014401	Anglian Water t/a Wave Utilities	£ 18.35	£ 3.67	£ 22.02	Glebeland 260123-250423
02/05/2023	11967751A984757	Anglian Water t/a Wave Utilities	£ 16.56	£ -	£ 16.56	Broadmead 010423-300423
05/05/2023	424001448917	West Northamptonshire Council	£ 45.00	£ 9.00	£ 54.00	Environmental
05/05/2023	SINV00718497	Zenoffice Limited	£ 196.90	£ 39.38	£ 236.28	Office Supplies / Environmental Supplies

Accounts Sub-Committee Paylist for Presentation and approval 13th February 2023

11/04/2023	6	Alan Hodge	£ 150.00	£ -	£ 150.00	Toastmaster 15th May
18/04/2023	INV-0084	Classic Carriages of Northampton	£ 2,147.50	£ -	£ 2,147.50	Mayor's TP Mar 23
17/04/2023	1	Council for Voluntary Service Northampto	£ 54.00	£ 10.80	£ 64.80	April Payroll Costs
27/04/2023	950	John Roan Photography	£ 468.00	£ -	£ 468.00	Mayor & Deputy Photo
28/03/2023	17468	Microshade Business Consultants Ltd	£ 295.00	£ 59.00	£ 354.00	Accounting Support Mar
06/04/2023	17542	Microshade Business Consultants Ltd	£ 667.10	£ 133.42	£ 800.52	Hosting April2
28/04/2023	17616	Microshade Business Consultants Ltd	£ 295.00	£ 59.00	£ 354.00	Acc Supp April
28/04/2023	17631	Microshade Business Consultants Ltd	£ 1,496.96	£ 299.39	£ 1,796.35	Adobe cloud x2
04/05/2023	INV-MCR2261	MICHAELS CIVIC ROBES LIMITED	£ 10,183.25	£ 2,036.65	£ 12,219.90	Councillor Robes
16/03/2023	TPC045	The Park Cafe	£ 300.00	£ 60.00	£ 360.00	Mayoress tree planting refreshments
24/01/2023	107444968	Pitney Bowes Limited	£ 189.85	£ 37.97	£ 227.82	Ink cartridges
28/04/2023	SM28375	Rialtas Business Solutions Ltd	£ 82.42	£ 16.48	£ 98.90	Making Tax Digital software
25/04/2023	424001429130	West Northamptonshire Council	£ 33.00	£ 6.60	£ 39.60	Simonde Selis Refreshments
26/04/2023	424001430064	West Northamptonshire Council	£ 33.00	£ 6.60	£ 39.60	Sea Cadet Refreshments
29/04/2023	424001439890	West Northamptonshire Council	£ 140.25	£ 28.05	£ 168.30	Town Elec Mee
28/04/2023	EXPENSES APRIL 23	Julie Thorneycroft (Expense Claims)	£ 13.34	£ -	£ 13.34	Mileage St Georges Day Refreshments for meetings x4
		Total Unpaid	£ 27,758.06	£ 4,544.74	£ 32,302.80	
		Total invoices that need retro approval	£ 429.51	£ -	£ 429.51	
		Bank transactions not yet posted in Rialtas				
			£ 27,758.06	£ 4,544.74	£ 32,732.31	

Invoices received after list produced and not posted to the system and / or pending Officer approval.									
45054	2023-001	Brackley & District Band	£	500.00	£	-	£	500.00	Bands in the park performance 23/04/23
45042		6994 Kreative Bunting	£	98.37	£	19.67	£	118.04	Flags for Coronation
45052	KC-1	NS-UK Group	£	877.00	£	175.40	£	1,052.40	Coronation Security
45036	INV-1294	RTC Medical Solutions	£	480.00	£	-	£	480.00	Coronation Medical cover
45051	#0019	Starlight Sisters	£	500.00	£	-	£	500.00	Bands in the park 1st May 2023
45027		3023 The Wild Tribe	£	850.00	£	-	£	850.00	Coronation Crafting
45050	424001440737	West Northants Council	£	133.50	£	26.70	£	160.20	In Query Already Invoiced on 424001428225
45055		44613 Chelsea Hire	£	1,473.96	£	294.79	£	1,768.75	Tables / Chairs Kings Coronation
45054	080523/1	Edmonstones	£	1,485.00	£	-	£	1,485.00	Plants for St Katherine gardens
45051	Credit cancels invocie 0950	John Roan Photography	-£	468.00	£	-	-£	468.00	Mayor & Mayoress Photo
45043	Invoice 0958	John Roan Photography	£	520.00	£	-	£	520.00	Mayor & Mayoress Photo
45035	INV:1000674	Lunar Publishing	£	150.00	£	30.00	£	180.00	Advertising
45052		17703 Microshade	£	614.35	£	122.87	£	737.22	System Hosting for May
45024	BK008838	Pitney Bowes	£	323.92	£	-	£	34.92	Post (Franking machine)
45028	SM27436	Rialtas	£	690.89	£	138.19	£	829.07	Licences for Rialtas software
45019	INV-2906	NCALC					£	8,275.04	
45055	48319/0579907	Horizon	£	677.26	£	135.45	£	812.71	Landline / Mobile / Lease
45054	2023/003	Northampton Transport Heritage	£	100.00	£	-	£	100.00	Heritage Bus for Kings Coronation Party
							£	17,935.35	

Salaries / HMRC / Pension payments May	Value
Salaries (Net) for May including Mayoral Allowance and Cllr. Allowances	£ 20,130.35
HMRC May	£ 9,149.45
Pensions May	£ 8,355.30

£ 37,635.10

£ 87,873.25

Annual Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Northampton Town Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	6 th June 2023
Year ending:	31 March 2023	Date audit carried out:	2 nd June 2023

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Mayor of the Council:

Thank you very much to the Town Clerk & Finance Officer for supplying me with the information I requested to carry out this Annual Internal Audit. I have met with both officers via video call and conducted the audit remotely.

Results

The work completed is identified in the table below and action required is highlighted:

Area of Work	Observations/Points
Adoption of Policies	A review is currently being conducted of all key policies
Accounting Records	The Accounts were properly maintained during the financial year and the correct carry forward figure was rolled over. I note the Council tightened up processes relating to the Mayor's charitable proceeds by deciding to open a second bank account which was approved at the Policy & Finance Meeting in April 2022, this was discussed again at the November meeting of the Accounts Sub-

	<p>Committee following difficulties opening the account, and an account is yet to be opened. The Mayor's Charity funds are sitting in the Council's bank account and are separately detailed.</p> <p>The Council resolved to move money into a CCLA investment account and delegated power was given to the Town Clerk to manage a constant balance of £100,000 in the current account</p>
Asset Register	The Asset Register was reviewed and approved at the Policy & Finance Sub-Committee meeting in October and appears to be an accurate reflection of Council owned assets
Bank reconciliations	Bank reconciliations were reviewed and confirmed to be done on a regular basis with due care and attention and were reported to the Accounts Sub-Committee. Bank balances were confirmed to statements as at the 31 st March 2023
Budget	The Town Council followed due process for the agreement of the Budget of £2,139,337.00 at the full Council meeting in January
Due process	The Council agreed to use a credit/debit card in April 2022 to prevent using the goodwill of staff to make purchases
Earmarked Reserves	<p>I am advised by the Clerk that Earmarked Reserves were agreed by full Council as part of the budget resolution and the detail was presented as part of a comprehensive budget report</p> <p>NOTE: The Council has a duty to be transparent and Earmarked Reserves detail should be Minuted and agreed as a separate resolution</p>
Insurance	Insurance cover was reviewed and appears to be appropriate & adequate and was paid to BHIB in May 2022
Internal Control	<p>The Internal Control process started well at the beginning of the financial year and was reported to the Accounts Sub-Committee in detail. The process provided excellent scrutiny of the accounts which was detailed in the Minutes</p> <p>NOTE: Internal Control seems to have dwindled during the year despite the Financer Officer making Cllrs aware of its necessity. There were no Internal Control checks made during May – October 2022. I am aware of recent changes to this process however I raised this matter in my Internal Audit Report last year and would ask that Council address this as a matter of urgency</p>
Minutes of Meetings	Minutes were reviewed and were found to be in good order
PAYE	Payments to HMRC are being paid monthly and are following correct

	procedures
Payments	Payments followed due process and have been accounted for correctly
Precept	The Town Council followed the correct procedure to agree the Precept Demand of £1,807,837.00 at the January full Council meeting
Risk Assessments	The Town Council's Risk Register was reviewed in November at the Policy & Finance Sub-Committee and Members agreed to review the Strategic Risk Register quarterly
VAT return	The balance as at 31 st March 2023. No errors were observed.
Website	The website needs attention: NOTE: There are many duplicated items and this is in some part because of inconsistent labelling. Minutes produced are missing some Appendix, and the detailed Internal Audit Reports have not been published
Year-end procedures	Year-end procedures were carried out in the correct manner.

Summary

In my opinion the Council's books and records are in very good order and follow due process in all elements.

I wish the Town Council a very successful 2023/2024 and look forward to returning in 2024 to carry out the Annual Internal Audit.

Yours sincerely,

Mrs Tina L Charteress CiLCA
Internal Auditor to the Council
07818 084231
tcharteress@gmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	75,186	1,158,435
2. Annual precept	1,775,500	1,793,300

3. Total other receipts	6,000	282,961
4. Staff costs	232,412	399,863
5. Loan interest/capital repayments	0	0
6. Total other payments	465,839	831,207
7. Balances carried forward	1,158,435	2,003,626
8. Total cash and investments	1,192,853	1,974,639
9. Total fixed assets and long-term assets	9,957	23,814
10.Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2020)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2020-2.pdf>