



Northampton TOWN COUNCIL

ACCOUNTS SUB-COMMITTEE – 14TH OCTOBER 2024 – 11:00 HOURS

To all Members of the Accounts Sub-Committee:

Cllrs Marriott (Chair), Birch, Evans and Hibbert.

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 Monday 14th October 2024 at 11:00 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.

A handwritten signature in black ink, appearing to read 'Stuart Carter'.

**Stuart Carter
Town Clerk
8th October 2024**

**Guildhall
Northampton
NN1 1DE**

Cc: Electronically to all Members of the Council for information

AGENDA

- 1. APOLOGIES**
- 2. DECLARATIONS OF INTEREST**
- 3. TO AUTHORISE THE CHAIR TO SIGN THE MINUTES OF THE LAST MEETING HELD ON 12th SEPTEMBER 2024 – ATTACHED**
- 4. REVENUE BUDGET – TO BE TABLED**
To receive the budgetary report for the month ending April 2024 (copy to be circulated at the meeting)
- 5. PAYMENT OF ACCOUNTS – TO BE TABLED**
To approve accounts for payment (schedule of accounts to be circulated at the meeting)
- 6. BANK MANDATE UPDATE**
RFO to provide documents to update the bank mandate
- 7. BANK RECONCILIATION – TO BE TABLED**
Bank reconciliation and supporting documents to be tabled, reviewed and signed for accuracy

8. INTERNAL CONTROLS

Responsible Finance Officer to provide verbal update

9. RISK REGISTER

Verbal update

10. BUDGET PREPARATIONS (PRESENTATION)

RFO to give a verbal update

11. ANY FUTURE AGENDA ITEMS FOR CONSIDERATION

ACCOUNTS SUB-COMMITTEE – 9TH SEPTEMBER 2024

MINUTES OF THE ACCOUNTS SUB-COMMITTEE MEETING HELD ON 9TH SEPTEMBER 2024 AT 11AM IN THE TOWN COUNCIL'S COMMITTEE ROOM, LOCATED IN THE GUILDHALL, NORTHAMPTON

PRESENT: Councillors Marriott (Chair), Birch and Evans

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

29. APOLOGIES

Apologies were submitted by Councillor Hibbert.

30. DECLARATIONS OF INTEREST

No declarations of interests were submitted.

31. TO AUTHORISE THE CHAIR TO SIGN THE MINUTES OF THE LAST MEETING HELD ON 12TH AUGUST 2024 – ATTACHED

RESOLVED: The Chair was authorised to sign the minutes of the previous meeting held on 12th August 2024 as a true and accurate record of the proceedings.

32. TO REVIEW ANY UPDATES ON ACTIONS ASSIGNED DURING THE PREVIOUS MEETING HELD ON 12TH AUGUST 2024

The Chair referred to the actions recorded in the minutes of the previous meeting held on 12th August 2024. In response to a question regarding the Council's new branding, the Town Clerk explained that he would like the Communications Officer to give a presentation on the new branding, its uses, and the public's reception of it so far. The Town Clerk added he would discuss this in further detail with the Communications Officer.

The Town Clerk stated the Mayor's Car used roughly 20 to 30 miles per gallon due to the short nature of the trips. In response to a question, the Town Clerk circulated the list of muniments that included the estimate value during the meeting.

The Responsible Finance Officer (RFO) explained she had moved the cost associated with the blank cheque from Advertising & Marketing under Civic and Democratic to Advertising and Marketing under Central Administration. **NOTED**

33. REVENUE BUDGET

The RFO presented the Revenue Budget and drew attention to the highlighted items that had 10% movement in expenditure.

The RFO provided an update on Staff Training and Development, noting that £1,440 out of the £10,000 budget (Budget Code 4027) had been spent to date, representing 18.3%. The increase in costs was attributed to officers attending training on report writing, along with the Assistant Town Clerk's ticket to the SLCC conference.

A Councillor suggested compiling a list of upcoming conferences and having officers submit reports after attending to facilitate knowledge sharing. Another Councillor proposed creating a separate budget line specifically for conference costs, to better manage these expenses.

The RFO explained that invoices had been received for telephone and internet services (Budget Code 4125), which total £2,847, or 43.1% of the £6,600 annual budget. The Council is currently tied into a contract with SCG South West (formerly Horizon Telecom), and the RFO confirmed that this is a standard monthly cost.

The RFO also reported that an invoice had been received from PFK Littlejohn for the upcoming audit (Budget Code 4156), although the invoice was issued in advance of the audit taking place. So far, £3,870, or 93.9% of the £4,120 audit fees budget, has been spent.

The RFO stated that an invoice had also been received from West Northamptonshire Council for the service charge (Budget Code 4300). However, the amount will be recalculated when the licence to occupy ends.

Additionally, the RFO highlighted that a purchase order (PO) had been raised for the Community Needs Analysis being undertaken by the University of Northampton (Budget Code 4221). The Town Clerk added that the Community Engagement Officer would keep the Community Services Committee updated on its progress.

The RFO explained that expenditure from the General Events budget (Budget Code 4510) was due to an invoice from Stage Right for event support services. She also noted that the Northampton Music Festival (NMF) was slightly over budget (Budget Code 4512) due to increased costs associated with medical assistance. A Councillor asked whether any costs had been incurred for the road closures for NMF, and if not, suggested discussing this matter with Phil Larratt to address potential future costs.

The Town Clerk confirmed that no further expenditure was expected from the insurance budget (Budget Code 4130), which has spent £11,239 of the £14,700 budget, representing 76.5%. Additionally, the RFO highlighted that interest received (Budget Code 1190) had generated £48,232, which is 96.5% of the £50,000 projected for the year.

RESOLVED: The Revenue Budget for month ending August 2024 was presented and reviewed.

34. PAYMENT OF ACCOUNTS

The RFO presented the Pay List for approval and requested that Councillors took their time to review it and ask any questions. She highlighted that the first section included payments which required retrospective approval, such as those made using the Council's bank card. The Town Clerk explained that a new bank card had been re-ordered after an unauthorised payment to Amazon had been deducted from the old card. This had been reported to the bank, and the amount was set to be refunded. A fraud investigation had also been initiated.

The RFO continued, that Smart Survey was payment for a survey software used to facilitate our online surveys. She added, the payment to Home Bargains was for bottles of water for the Balloon Festival as it was significantly cheaper compared to other suppliers. The RFO explained the payment to Xerox was a monthly direct debit for pages printed.

The RFO highlighted invoices had been received from Wave Utilities for a number of our allotment sites. She continued that an invoice had been received from Gravitas HR, who have provided HR support. In response to a question, the RFO explained Webbhouse's payroll services were working very well.

RESOLVED: The Payment of Accounts were presented, reviewed and approved for payment.

35. BANK MANDATE UPDATE

The RFO explained as Councillor Purser was no longer a member of the Accounts Sub-Committee, then his access to the Council's online banking as an authorised signatory be removed.

RESOLVED: It was agreed that Councillor Purser be removed as an authorised signatory from the Council's Unity Trust Bank account and online banking.

RESOLVED: It was agreed that Councillor Katie Evans-Reeder be approved and added as a VA1 authority to Unity Trust Bank account.

BANK RECONCILIATION

The RFO presented copies of the bank statements, cash books for the CCLA Deposit Fund and Unity Bank Account for review and balancing.

RESOLVED: The RFO presented the bank statements and cash books which were reviewed and signed for accuracy by members.

36. INTERNAL CONTROLS

The RFO explained the Internal Controls meeting scheduled with Councillors Hallam and Russell was cancelled and would be rescheduled. She continued that Councillor Hallam's schedule was busy therefore, Councillor Russell nominated Councillor Haque to attend the rescheduled Internal Controls.

NOTED

37. TO APPOINT AN INTERNAL AUDITOR FOR NEXT FINANCIAL YEAR 25-26

The RFO explained a letter of engagement was issued for an internal auditor and NCALC requested an auditor on behalf of Northampton Town Council.

The committee were satisfied as to the competence and independence of NCALC Auditing Services.

RESOLVED: It was agreed NALC Auditing Services be appointed as the internal auditor for Northampton Town Council for financial year 2024-25.

38. EXTERNAL AUDIT REVIEW AND OUTCOME

The RFO explained the external auditor PFK Little John had completed their report and signed off the AGAR. The report stated that the Council's practices were good.

There were two items of note. The RFO explained on the AGAR the figure for last year's fixed assets was revalued following an exercise with the asset register. The correct figure was put in the current year, but the auditor had stated last year's figure should have also been amended. In addition, it was noted that the committee terms of reference and committee delegation needed to be included on the website. **NOTED**

39. RISK REGISTER

Following the successful outcome of the Community governance Review the Town Clerk explained that the loss of tax base risk would be reduced. Community Governance Reviews and Boundary Reviews occur every 10-15 years. A Councillor asked that an accurate map of the Town Council's ward boundaries be requested from the Elections Team at West Northamptonshire Council. **NOTED**

40. COST OF STAFF RESOURCES FOR EVENTS

THE RFO Had been asked to begin to cost the attendance at events.

The RFO stated that, to date, £9,536.43 of Time-Off in Lieu (TOIL) had been taken and paid via salaries this year to date. This figure was a mix of overtime paid and time taken off in lieu of work. She continued to explain that recently Officers had attended and worked the Northampton Balloon Festival that was held over three-days. A Councillor stated this information was beneficial as it enabled them to rationalise the true cost of staff time and would hopefully encourage more Councillors to volunteer.

41. ANY FUTURE AGENDA ITEMS FOR CONSIDERATION

No discussion was held under this item.

MEETING CONCLUDED: 12:35PM

ACTIONS:

- A list of conference dates be provided.
- RFO to add Cllr Evans as a VA1 authority on the bank
- TC to double check the number of Cllrs the Town Council will have after CGR and Boundary Review
Confirmed as no change at 25 councillors. 25 councillors is the maximum recommended by NALC.
- TC to request an updated ward map from elections.