

Confidential minutes

The council has, by necessity had to use confidential minutes frequently in 2016/17. Great care should be taken to minimise their use where possible.

The nature of the confidential business should always be outlined in the public minutes. Confidential minutes should never be used for awarding of contracts.

Confidential minutes will be used by staff and commercially sensitive information only

Minutes

Minute filing It is a requirement of the transparency code that draft minutes are uploaded within a month of every meeting.

For those committees that meet rarely, the draft minutes should be printed and filed and the web upload done in a timely manner.

All minutes will be added to website in draft form

Committee Structure

At present some of the committees of the council are inquorate, and the clerk is a locum.

It may be worth running as much business as possible through full council and then restarting the committees in the autumn.

Committee structure will be included on the July agenda for restarting in September. Any councillor with any ideas should contact the Clerk for inclusion with this agenda

Cancelled meetings

Due to lack of staff and members, some planned meetings have recently not been held.

All cancelled meetings should be clearly marked as such on the website – with appropriate reasons.

This has been rectified with the website updated

Unbudgeted expenditure

The council has continued to commit to expenditure without clear reference to the budget available.

Capital items, grants and replacement items should be deferred if the budget is fully spent.

This should be adhered by Councillors

Purchase invoices

Some of the invoices on file are addressed to Councillors at their home addresses rather than the RFO at the office. This is not good practice.

The council should only pay (and reclaim the VAT relating to) invoices addressed to the office

This should be noted by Town Councillors

Budget monitoring

The council does not appear to carry out budget monitoring at all.

The budget should be loaded onto the Sage system without delay and incorporated into all finance reporting.

The budget has been loaded on sage

General Reserves

The reserves of the council are – and have been for the last 8 years – significantly below the guidance.

The council should look at both income and expenditure to set a budget to bring general reserves towards 4 months of revenue expenditure (£160k)

Earmarked reserves

The council has insufficient funds to consider any new projects within the next year. Earmarked reserves should always be for specific projects with defined values, time frames and reasons.

The council has undertaken several unbudgeted capital projects.

Until reserves are replenished, day to day economies must be the priority

PWLB Loans The council has 7 PWLB loans which currently amount to £284,387 (more than the precept) and are costing nearly £15,000 per year in interest alone.

NATC should budget and spend prudently at least until the solar panel and football club stand loans are repaid in 2020.

This should be noted by Town Councillors

Salaries

Wages It is good practice to minute (confidentially) each year the total cost of wages by postholder, pay grade, pension cost etc.

This should be done as part of the budget setting and at the time that the RFO and clerk posts are permanently filled

Appraisals and wage setting will be on the October agenda.

Fixed asset register

The finance officer has commenced a thorough review of the asset register which should be complete by the end of 2017/18

Officers should update the register each and every time an asset is purchased or disposed of.

Asset Register has been updated and the upkeep of it has been included in the job description of the finance clerk

Social Media

Social Media NATC has a Facebook page which is not under the control of the proper officer.

All social media should be managed from the office according to a published policy.

The clerk is now an admin of the site

A social media policy will be constructed for approval at the July meeting

Councillor training

NATC has not been in the habit of requesting that Councillors are appropriately trained in Chairing skills, Council finance legislation and roles and responsibilities.

All councillors should avail themselves of training opportunities to allow them to run meetings in a proper manner and improve the effectiveness of the council.

All Councillors have been issue a list of courses

Audit reports

The council has been noting internal and external audit reports but there is no evidence of clear action plans.

All audit reports should be shown in original form to members. A specific action plan for every point raised should be clearly minuted and then revisited in six months to check progress.

The Audit reports have been discussed by the Finance committee. These will now be on the full town council agenda

Accounting Software

The council is current limited in its ability to produce timely and accurate budget comparison and forward planning financial documents by the narrow reporting facilities of the Sage system.

It may be worth the council converting to a system aimed at the Parish sector, such as Omega or Scribe or Edge. When the new clerk and RFO are in post they can make appropriate recommendations to members.

This item will be dealt with once the RFO has taken place

Bank reconciliation

It is good practice for the reconciled bank balance to be included in the signed minutes.

The Sage balance sheet should be included in the minutes along with the sage payments list each month.

This will included

ARC Bar

The Council closed the ARC bar on 28th March, made the staff redundant and has sold the stock.

Hired equipment is being returned to its owners. Those contents which belonged to former employees are being returned to them.

The rooms are currently available to hire as non-licensed premises.

The council needs to quantify what return it wants from the space and invite bids to run the bar on a flat fee basis with no officer involvement.

The rooms are currently being booked on a request basis.

As per resolution at the march meeting of the Town Council decision not lease and close the bar was taken cannot be revisited unless by special resolution for a period of 6 months.