

Dunstable Town Council
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DUNSTABLE
TOWN COUNCIL

David Ashlee Town Clerk and Chief Executive

Your Ref

Our Ref: DA/RGS/C2

Date: 13 November 2017

Dear Councillor

Could you please note that a meeting of the Finance and General Purposes Committee will be held on **Monday 20 November 2017 at 7.00 pm**, at the Council Chamber, Grove House, 76 High Street North, Dunstable, when the following business will be transacted.

AGENDA

1. Apologies for Absence.
2. To approve the Minutes of the Meetings of Finance and General Purposes Committee held on 18 September 2017 (copy previously circulated).
3. Specific Declarations of Interest.
4. Accounts – to receive the Minutes of the meetings of Accounts Sub-Committee held on 20 September and 18 October 2017 (see page 1). (The full schedule of accounts approved at these meetings will be on the table for inspection by Members.)
5. Financial Monitoring Report — see page 5.
6. Internal Audit Report 2017/18 (First Interim) – see page 10.
7. Reference from Grounds and Environmental Services Committee – to follow (if relevant)
8. Corporate Plan Capital Programme – see page 17.

Cont/d ...

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13 November 2017

9. Operations and Office Closures over Christmas and New Year – see page 24
10. Representatives on Outside Organisations - to receive reports from representatives on the following outside organisations

CAB Management Committee – Councillor Meakins
Dunstable International Town Twinning Association – Councillors Martin and Warren
Hospice at Home Management Committee – Councillor Jones
Ashton Schools Foundation – Councillors Sparrow and Whayman
Ashton Almshouses Charity – Councillors Russell and Staples
Chews Foundation – Councillor Chatterley
Poor's Land Charity – Councillors Hollick and Staples

NB: Those Members who are not members of this Committee but are representatives of organisations reporting thereto are reminded to provide a report in time for the meeting.

It is recommended that the following item be considered after a resolution has been passed excluding the press and public.

PART 2

1. Dunstable Market – see page 26.

Yours faithfully

David Ashlee
Town Clerk and Chief Executive

To: All Members of Finance and General Purposes Committee:
Councillors Gloria Martin (Town Mayor); John Kane (Deputy Town Mayor); Andy Whayman (Chairman); John Chatterley (Vice-Chairman); Sid Abbott, Terry Colbourne, Eugene Ghent, Peter Hollick, Liz Jones, Anne Kennedy, Claire Meakins, Des Moffatt, Patricia Russell, Ann Sparrow, Pat Staples and Nigel Warren and other Members of the Council for information.

DUNSTABLE TOWN COUNCIL

MINUTES OF ACCOUNTS SUB-COMMITTEE

HELD AT GROVE HOUSE, 76 HIGH STREET NORTH, DUNSTABLE

ON WEDNESDAY 20 SEPTEMBER 2017

Present: Councillors Andy Whayman (Chairman), Nigel Warren (Vice-Chairman) Terry Colbourne with Rosemary O'Sullivan (Head of Finance and Support Services)

Apologies for Absence: Councillor John Kane

1. PAYMENT OF ACCOUNTS

The Head of Finance and Support Services presented the supporting documentation for consideration in approving the schedule of accounts for payment, including the detailed Purchase Ledger Daybook of invoices received in the relevant period, the detailed schedule of Purchase Ledger Cheque, Direct Debit and BACS payments, a spreadsheet reconciling invoices received as per the Purchase Ledger and payments made against them.

Detail of all payroll costs for the previous month, including net salaries paid directly by BACS and payments to HMRC, Bedfordshire Pension Fund and Unions were included with a separate audit trail.

The Head of Finance and Support Services provided further detailed information in regard to particular invoices queried by the Sub-Committee.

RESOLVED: i) that the schedule of accounts processed for payment for the period 23 August to 19 September 2017 be approved (see Appendix 1)

ii) that Councillors' action in authorising prior payments by BACS and Bankline as detailed on the schedule be confirmed

2. BANK RECONCILIATIONS

In accordance with Financial Regulations, the Sub-Committee verified the bank reconciliations for all accounts as at 31 August 2017 and the Chairman signed the bank statements accordingly.

3. INCOME AND EXPENDITURE

The Sub-Committee received the Income and Expenditure report as at 31 August 2017 which had informed the financial monitoring report submitted to the meeting of Finance and General Purposes Committee held on 18 September 2017.

Members noted variances against budget for the period and the explanations therefor.

ACCOUNTS SCHEDULED FOR PAYMENT 23RD AUGUST TO 19TH SEPTEMBER 2017

Invoices received as per Purchase Ledger Daybooks (Pages 2309 - 2330) (Page 2316 = correction page)	£111,450.47	<u>£111,450.47</u>
CHEQUE PAYMENTS		
Cheque payments against invoices (Pages 5591 - 5592) Cheque Nos. 26370 - 26382 (Cheque No. 26381 = spoilt cheque)	£1,824.84	<u>£1,824.84</u>
20.09.17 Cancelled Cheque No. 26200 - SEPT - Out of date (Page 5589) - (re-issued by cheque above)	-£70.00	<u>-£70.00</u>
BANKLINE PAYMENTS		
Bankline payments against invoices - Suppliers A-D (Pages 5570 - 5574)	£19,220.56	
Bankline payments against invoices - Suppliers E-H (Pages 5575 - 5578)	£26,390.68	
Bankline payments against invoices - Suppliers I-L (P/of Pages 5579 - 5580)	£512.24	
Bankline payments against invoices - Payroll (P/of Pages 5579 - 5580)	£10,429.58	
Bankline payments against invoices - Suppliers M-P (Pages 5581 - 5583)	£4,142.19	
Bankline payments against invoices - Suppliers Q-T (Pages 5584 - 5586)	£16,462.52	
Bankline payments against invoices - Suppliers U-Z (Pages 5587 - 5588)	£4,974.49	
Bankline payments against invoices - Supplier Miss C Cullen (Page 5590)	£80.00	
		<u>£82,212.26</u>
25.08.17 Cancelled Bankline Payment - Mrs O'Connell (Page 5566) (re-issued by cheque- inc in above)	-£155.98	<u>-£155.98</u>
DIRECT DEBIT PAYMENTS		
Payments Due by Direct Debit (Pages 2312 - 2313, 2316 & 2327 - 2330)	£22,275.28	
Payments entered in current month now paid (P/of Pages 5563 - 5564 & 5567 - 5569)	£5,364.07	
Pages 5560 - 5562 & p/of 5563 - 5565 relate to last months direct debits/credits due now paid/received		<u>£27,639.35</u>
	SUB TOTAL	<u>£111,450.47</u>
CASHBOOK PAYMENTS		
25.08.17 - Confirmation BACS = August Payroll	£88,588.53	
08.09.17 - Confirmation Bankline Payments = August Payroll Costs	£50,416.48	
		<u>£139,005.01</u>
18.08.17 - Natwest - Additional Bank Charges (missed from previous statement)	£9.70	
31.08.17 - Natwest - Monthly Bank Charges	£174.58	
15.09.17 - Natwest - Monthly Bankline Charges	£78.80	
		<u>£263.08</u>
CASH CHEQUE PAYMENT		
Cash Cheque - OPDCS Petty Cash Reimbursement	£30.00	
Cash Cheque - OPDCS Petty Cash - Halloween & Anniversary Events	£60.00	
Cash Cheque - CPCFC Petty Cash Reimbursement	£120.48	
Cash Cheque - Priory House Petty Cash Reimbursement	£74.62	
Cash Cheque - Grove House Petty Cash Reimbursement	£56.36	
Cash Cheque - Mayoral Petty Cash - Event 13.10.17	£150.00	
20.09.17 Cash Cheque No. 26383 for the above		<u>£491.46</u>
TOTAL PAYMENTS FOR PERIOD 23RD AUGUST TO 19TH SEPTEMBER 2017		<u>£251,210.02</u>

DUNSTABLE TOWN COUNCIL

MINUTES OF ACCOUNTS SUB-COMMITTEE

HELD AT GROVE HOUSE, 76 HIGH STREET NORTH, DUNSTABLE

ON WEDNESDAY 18 OCTOBER 2017

Present: Councillors Andy Whayman (Chairman), Nigel Warren (Vice-Chairman) Terry Colbourne and John Kane with Lisa Scheder (Finance Officer)

1. PAYMENT OF ACCOUNTS

The Finance Officer presented the supporting documentation for consideration in approving the schedule of accounts for payment, including the detailed Purchase Ledger Daybook of invoices received in the relevant period, the detailed schedule of Purchase Ledger Cheque, Direct Debit and BACS payments, a spreadsheet reconciling invoices received as per the Purchase Ledger and payments made against them.

Detail of all payroll costs for the previous month, including net salaries paid directly by BACS and payments to HMRC, Bedfordshire Pension Fund and Unions were included with a separate audit trail.

The Finance Officer provided further detailed information in regard to particular invoices queried by the Sub-Committee.

RESOLVED: i) that the schedule of accounts processed for payment for the period 20 September to 17 October 2017 be approved (see Appendix 1)

ii) that Councillors' action in authorising prior payment by cheque as detailed on the schedule be confirmed

iii) that cheque number 26374 be confirmed as cancelled

2. BANK RECONCILIATIONS

In accordance with Financial Regulations, the Sub-Committee verified the bank reconciliations for all accounts as at 30 September 2017 and the Chairman signed the bank statements accordingly.

3. INCOME AND EXPENDITURE

The Sub-Committee received the Income and Expenditure report as at 30 September 2017 which had also been circulated to all members of the Council.

Members noted variances against budget for the period and the explanations therefor.

Further information regarding staff overtime payments and car allowances would be provided to the Chairman by the Head of Finance and Support Services.

ACCOUNTS SCHEDULED FOR PAYMENT 20TH SEPTEMBER TO 17TH OCTOBER 2017

Invoices received as per Purchase Ledger Daybooks (Pages 2331 - 2351)	£90,399.85	<u>£90,399.85</u>
CHEQUE PAYMENTS		
Cheque payments against invoices (Pages 5626 - 5627) Cheque Nos. 26386 - 26397	£3,514.26	<u>£3,514.26</u>
22.09.17 Cancelled Cheque No. 26374 - Leighton Town Mayor's Charity Fund (Page 5599)	-£150.00	
22.09.17 Confirmation Cheque No. 26384 - Leighton Town Mayor's Charity Fund (Page 5600)	£75.00	
11.10.17 Confirmation Cheque No. 23685 - Go Bowling Ltd (Page 5609)	£490.00	<u>£415.00</u>
BANKLINE PAYMENTS		
Bankline payments against invoices - Suppliers A-D (Pages 5610 - 5614)	£28,625.78	
Bankline payments against invoices - Suppliers E-H (Pages 5615 - 5617)	£14,919.08	
Bankline payments against invoices - Suppliers I-L (P/of Page 5618)	£7,407.94	
Bankline payments against invoices - Payroll (P/of Page 5618)	£512.24	
Bankline payments against invoices - Suppliers M-P (Pages 5619 - 5621)	£5,041.91	
Bankline payments against invoices - Suppliers Q-T (Pages 5622 - 5623)	£3,990.82	
Bankline payments against invoices - Suppliers U-Z (Pages 5624 - 5625)	£2,468.88	<u>£62,966.65</u>
DIRECT DEBIT PAYMENTS		
Payments Due by Direct Debit (Pages 2342 - 2343 & 2349 - 2350)	£17,548.21	
Payments entered in current month now paid (P/of Pages 5603 - 5608)	£6,704.43	
25.09.17 Cancelled Direct Debit - Total Gas & Power = replacement invoice received (Page 2334)	-£748.70	
Pages 5593 - 5598, 5601 - 5602 & p/of 5603 - 5604 relate to last months direct debits/credits due now paid/received		<u>£23,503.94</u>
SUB TOTAL		<u>£90,399.85</u>
CASHBOOK PAYMENTS		
27.09.17 - Confirmation BACS = September Payroll	£85,391.07	
27.09.17/04.10.17 - Confirmation Bankline Payments = September Payroll (late payments)	£623.00	
10.10.17 - Confirmation Bankline Payments = September Payroll Costs	£50,112.17	<u>£136,126.24</u>
29.09.17 - Natwest - Monthly Bank Charges	£213.62	
15.10.17 - Natwest - Monthly Bankline Charges	£68.40	<u>£282.02</u>
CASH CHEQUE PAYMENT		
Cash Cheque - CPCFC Petty Cash Reimbursement	£66.42	
Cash Cheque - Priory House Petty Cash Reimbursement	£112.69	
Cash Cheque - Priory House Float - Fireworks Event	£400.00	
Cash Cheque - Quarterly Staff Award	£100.00	
Cash Cheque - Long Term Service Award	£100.00	
18.10.17 Cash Cheque No. 26398 for the above		<u>£779.11</u>
TOTAL PAYMENTS FOR PERIOD 20TH SEPTEMBER TO 17TH OCTOBER 2017		<u>£227,587.22</u>

FINANCE AND GENERAL PURPOSES COMMITTEE

20 NOVEMBER 2017

FINANCIAL MONITORING REPORT

Purpose of Report:	The purpose of this report is to: i) provide a revenue budgetary control report for the period ending 31 October 2017 ii) provide detail of the Council's earmarked reserves at 31 October 2017
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1. ACTION RECOMMENDED

- 1.1 For Members to note the revenue budget position for the period from 1 April to 31 October 2017
- 1.2 For Members to note the current balance of the Council's earmarked reserves as at 31 October 2017 and known commitments in the current financial year.

2. INTRODUCTION

- 2.1 Members will be aware that monthly Income and Expenditure reports are submitted for consideration by Accounts Sub-Committee and included with the agenda which is distributed to all Members.
- 2.2 The Income and Expenditure provides the detail for this budgetary control report which summarises the net expenditure against the budget for each service area as at 31 October 2017, together with a projection of the outturn at the end of this financial year taking account of the known monthly/seasonal variances.

3. REVENUE BUDGETARY REPORT

- 3.1 The Accounts Sub-Committee has previously received information in respect of the variances against budget which allow for seasonal fluctuations in income and expenditure.
- 3.2 The summary at Appendix 1 shows the net expenditure at 31 October per service area and an indication of the anticipated outturn against budget. The summary accounts for known increased costs which have previously been reported, which are offset by revenue savings.
- 3.3 Members have previously received financial information regarding Priory House Tea Rooms, Dunstable Market, Dunstable Cemetery and Creasey Park Community Football Centre through reports to the relevant Committees when variances against the profiled budget as at September 2017 were reported.

- 3.4 The potential underspend indicated against Grounds and Environment Services takes account of the estimated increase in Cemetery income.
- 3.5 Whilst it is considered too early to predict the final outturn, the summary shows a potential for an overall net revenue saving at the end of the financial year.
- 3.6 As Members will appreciate, there are of course fluctuations throughout the year and unexpected demands on the budgets. Budget Managers will continue to monitor and control budgets accordingly within their respective service areas.

4. RESERVES

- 4.1 The schedule enclosed at Appendix 2 provides detail of actual contributions to and expenditure from reserve funds in the current financial year as at 31 October 2017.
- 4.2 The schedule also includes the detail of further agreed/known commitments from earmarked reserves in this financial year and indicates an estimated end of year balance, which is of course subject to any further agreed expenditure. It does not take account of any recommendation for release of funds which may be considered as part of the Agenda for this meeting.

5. FINANCIAL IMPLICATIONS

- 5.1 These are inherent within the content of this report.

6. APPENDICES

Appendix 1 - Summary of Net Revenue Expenditure
Appendix 2 - Summary of Reserves

7. AUTHOR

- 7.1 Rosemary O'Sullivan – Head of Finance and Support Services
E-mail: rosemary.osullivan@dunstable.gov.uk

DUNSTABLE TOWN COUNCIL						
SUMMARY OF NET EXPENDITURE						
	Budget 2016/17	Budget 2017/18	Actual at October 17	Projection for year ending 31-Mar-18	Variance against total budget per service area	
Finance and Support Services						
Staff Costs	265,188	270,273	158,206	269,786		
Central Services	78,150	91,150	51,163	94,020		
Grove House	32,723	27,787	15,563	27,886		
Grants	3,500	6,900	6,900	6,900		
Corporate Management	100,970	100,970	67,577	96,055		
Democratic Management and Representation	17,750	17,750	7,886	17,436		
Capital & Projects (inc loan charges)	183,115	112,473	91,028	112,473		
	£681,396	£627,303	£398,323	£624,556		£2,747
Grounds and Environmental Services						
Staff Costs	455,606	468,215	275,229	465,395		
* Allotments	1,126	683	2,375	523		
* Cemetery	-52,149	-52,888	-65,688	-63,819		
Recreation Grounds	34,500	36,100	36,164	43,816		
Town Centre and Gardens	43,500	43,350	21,737	43,878		
* Town Ranger Service	31,901	65,787	36,921	66,791		
* Creasey Park Community Football Centre	6,277	7,576	334,741	7,746		
* Bennett Memorial Recreation Ground Splash Park	0	22,703	9,330	21,281		
Capital & Projects	125,968	121,062	101,122	121,062		
	£646,729	£712,588	£751,931	£706,674		£5,914

Community Services							
Staff Costs	210,038	215,754	113,374	211,372			
* Older People's Support Service	21,515	23,378	6,329	21,267			
* Young People's Activities Programme	8,407	8,407	3,768	7,117			
* Grove Corner	25,295	22,507	7,910	19,187			
Mayfield Centre	0	0					
* Events Programme	102,903	132,703	71,496	127,706			
Marketing	26,500	26,500	20,013	26,500			
* Priory House	203,652	208,669	126,795	209,319			
Town Centre Management	28,500	28,500	5,060	28,500			
* Dunstable Market	38,864	44,300	26,662	48,918			
* Ashton Square Public Conveniences	38,225	39,438	18,300	34,709			
Capital & Projects	91,214	91,689	72,659	91,689			
	£795,113	£841,845	£472,366	£826,284			£15,561
* Includes Direct Staff Costs only							
							Potential overall revenue saving
Total Net Expenditure	£2,123,238	£2,181,736	£1,622,620	£2,157,514			£24,222

	Description	Balance as at 01.04.17	Contributions Revenue/Other	Expenditure in year	Bal to date as at 31.10.17	Commitments/Programme of works, etc	Committed Amount	Bal after committed
311	Corporate Plan Reserve	£49,582	£14,810	-£343	£64,050	£45,000 Splashpark (min 221/2016)	-£45,000	£19,050
313	CP Sinking Fund	£29,084		-£16,210	£12,874	CPCFC Kitchen Extension £20,000 (less exp in 15/16 £1,143; 16/17 £2,255 and 17/18 to date £16,210)	-£391	£12,482
314	Christmas Lights Reserve	£10,244	£1,500		£11,744	New/improved lighting		£11,744
317	Skatepark Reserve	£9,523			£9,523	To be determined		£9,523
318	Building Security Systems	£5,357			£5,357	To be determined		£5,357
319	NEW Cemetery Memorial Safety	£3,000		-£1,200	£1,800	Memorial safety inspections due		£1,800
320	NEW Priory House Tearooms Equip	£2,125	£1,500	-£2,125	£1,500	Tearooms Kitchen Equipment		£1,500
321	Vehicle/Equipment Reserve	£78,057	£35,000	-£8,880	£104,176	IT/Website £55,079 less ; Town Ranger Service £3,165; Vehicle Replacement £45,932	-£38,090	£66,086
322	Older People's Day Care Svce	£12,808		-£500	£12,308	£3,687 for increased transport costs	-£3,687	£8,621
323	Election Reserve	£0	£10,000		£10,000	By-Election Sept 2017 £8,600 (est)	-£9,332	£668
324	Building Maintenance Fund	£403,120	£100,373	-£2,352	£501,141	To be determined		£501,141
326	Mayoral Reserve	£3,000			£3,000	FGP 19.01.15-Minute 24 - to be retained for transport/allowance as required		£3,000
327	Priory House Exhibition	£1,549			£1,549	to be determined		£1,549
328	Priory Churchyard	£14,862	£5,000		£19,862	As determined by quinquennial report		£19,862
329	Events Reserve	£1,555			£1,555	To be determined		£1,555
330	Town Twinning Reserve	£6,367	£500		£6,867	Retained for twinning activities to be determined		£6,867
331	Tree Reserve	£25,234	£5,000		£30,234	Agreed programme of tree works		£30,234
332	Parks & Play Improvement Plan	£20,867	£15,000		£35,867	To be determined		£35,867
338	Allotments Reserve	£18,430	£5,000	-£1,682	£21,748	Programme of works agreed GES Cttee March 14 £10,000 less exp (14/15 £1,570 and 17/18 to date £1,682)	-£6,748	£15,000
339	Creasey Park 3G Pitch	£5,160	£102		£5,262	Interest accrued on ringfenced deposit - retained for contribution towards future pitch replacement - with 381 below		£5,262
341	NEW Splash Park Reserve	£0	£10,000	-£1,467	£8,533	Essential additional internal works £1,467	-£1,467	£7,066
	Earmarked Reserves Total	£699,924			£868,950		-£104,715	£764,234

S106/External Funding - Expenditure specified by funding body

380	Developers Contributions- CAP	£38,750			£38,750	Frenchs Avenue S106 £34,464; Frenchs Avenue Fencing £4,286		£38,750
381	CPCFC Capital	£88,491			£88,491	Retained for future repair/replacement of All Weather Pitch		£88,491
385	Development Contributions- REV	£53,293		-£521	£52,773	Priory Gardens Footpaths £647 (less exp in 16/17 £277); Willoughy £47,645 (less £8,000 committed in 17/18 rev budget); Court Drive Landscaping £5,623 (less exp in 16/17 £345 and 17/18 to date £521);	-£13,127	£39,645
389	Deferred Grants Unapplied	£108,534			£108,534	£25,000 To be returned to CBC (ref GH Gdns Highways Works) £83,533.68 S106 Splash Park	-£25,000	£83,534
570	Joint Committee Fund	£18,979	-£12,518	£5,000	£11,461	Expenditure determined by Joint Cttee	-£11,461	£0
	S106/External Funding Total	£308,047			£300,008		-£49,589	£250,420
		£1,007,971			£1,168,958		-£154,304	£1,014,654

Dunstable Town Council

Internal Audit Report 2017-18: First interim

Adrian Shepherd - Roberts

For Auditing Solutions Ltd

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service to Dunstable Town Council since 2009.

This report sets out the work undertaken in relation to the 2017-18 financial year, during our visit on 24th and 25th October 2017, together with the matters arising and recommendations for action, where appropriate.

Internal Audit Approach

In undertaking our review for the year to date, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We are pleased to conclude that, in the areas examined to date, the Council continues to have effective systems in place that should help ensure that the detailed annual Statement of Accounts and Annual Return detail, as prepared by an external contractor, are free from material misstatement.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. To that end, we have: -

- Ensured that the financial ledger remains in balance at the present date;
- Ensured that the closing balances reported in the Statement of Accounts and certified Annual Return for 2016-17 have been correctly rolled forward as opening Omega balances for the current year;
- Checked to ensure that a comprehensive, meaningful and appropriate nominal coding schedule, together with cost centres remains in place;
- Checked and agreed transactions in the Council's main Current and Reserve account cashbooks to the relevant NatWest bank account statements for April and September 2017; and
- Checked detail on all active bank account reconciliations as at 30th April and 30th September 2017 to ensure that no long-standing uncleared cheques or other anomalous entries exist and we can confirm that no such items have been identified.

Conclusions

We are pleased to report that no significant issues have been identified in this area of our review. We will undertake further work in this area at future visits, to ensure the accurate disclosure of year-end balances in the detailed Statement of Accounts and Annual Return.

Review of Corporate Governance

Our objective is to ensure that the Council has robust corporate governance documentation and processes in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. We have: -

- Commenced our review of the minutes of the Full Council and all Standing Committee meetings (with the exception of the Planning Sub Committee) to the present date to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist, also that no legal issues are in existence whereby the Council may either be considering or have taken decisions that might result in ultra vires expenditure being incurred; and
- Noted that the Council's extant Financial Regulations and Standing Orders were readopted in June 2016 by Finance and General Purposes Committee.

Conclusions

We are pleased to report that no issues have been identified in this area warranting further comment. We will undertake further work in this area at future visits.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- An official order has been raised for all purchases and service delivery where one would be expected;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have commenced our review of expenditure selecting a total sample of 27 payments including those individually in excess of £5,000 plus a more random selection of each 60th cashbook transaction, irrespective of value, for the year to 30th September 2017 for compliance with the above criteria which totals £673,327 and equates to 44% of non-pay related payments.

Conclusions

No issues warranting formal recommendation have been identified from testing completed in this area, with all appropriate criteria duly met. We will undertake further work in this area at future visits

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition. We note that: -

- Full Council reviewed and adopted its Corporate Governance Arrangements in June 2017, including those relating to Financial Risk Control; and
- The Council's primary insurance cover continues to be provided by Zurich and we have examined the schedule for the current year (to 31st March 2018) to ensure that appropriate cover is in place. Both Employer's and Public Liability stand at £10 million, Fidelity Guarantee cover at £2.5 million with Loss of Revenue / Business Interruption cover also in place at £285,000, all of which we consider adequately meets the needs of the Council at present.

Conclusions

No matters have been identified in this area at present warranting formal comment or recommendation.

Budgetary Control and Reserves

In this area of review, we are seeking to confirm that the Council has determined its annual budget based on sound assumptions of intended spending, that sufficient funds are available to meet future spending plans and that members are kept aware of actual budgetary performance during the course of the financial year. We also seek to assess the adequacy of retained reserves, be they in respect of specific earmarked funds or the General Fund.

We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

Conclusions

We have been advised that the Council are yet to formally consider and finalise its budget and precept requirements for 2018-19 in the financial year: Consequently, we shall review this area further at our next visit and examine the year's budget outturn report following up any significant variances and obtaining appropriate explanations and also considering the appropriateness of retained reserves to meet the Council's ongoing revenue spending requirements and any development aspirations.

Review of Income

The Council continues to receive income from a wide variety of sources including the Allotments, Cemetery, Creasey Park, Markets, Priory House, Day Centre and Bank and deposit interest, etc.

In this area of our review process, we aim to ensure that all income due to the Council is identified, invoiced (where applicable) and recovered at the appropriate rate and within a reasonable time scale; also that it is banked promptly in accordance with the Council's Financial Regulations. We have not reviewed facilities that generate income for the Council at this current visit.

We have however reviewed the Sales Ledger, as at the 30th September and are pleased to report that no significant or long-standing debts are in existence. We will also review the fees and charges for certain areas in accordance with the requirements of the approved Financial Regulations at future visits.

Conclusions

We are pleased to record that no issues arise in this area to date: we will undertake a review of income streams in accordance with the agreed strategic plan at future visits.

Petty Cash Account

We are required, as part of the internal audit certification process on the Council's Annual Return to consider and comment upon the controls in place over the operation of petty cash accounts at the Council. Our aim in this area is therefore to ensure that appropriate controls are in place; that expenditure incurred is adequately supported by trade invoices or till receipts; that the expenditure is appropriate for the Council's requirements; that VAT has been separately identified for periodic recovery and that cheque reimbursements from the main cashbooks are properly recorded.

Petty cash accounts are operated at a number of locations: we have at this interim visit examined the procedures in place for the main petty cash account holding at Grove House, which is effectively operated on an Imprest basis with a float of £150. We have examined the relevant records comprising a hand written daily ledger with a separate cashbook in the accounting software. Our test sample covered transactions for the period from 1st September to 25th October 2017 and are pleased to report that all were appropriately supported by a copy invoice or till receipt. We have also verified the physical cash holding with no issues arising.

We have also undertaken a sample check of Fuel Card and Credit Card payments and processes, examining the relevant statements and subsequent repayments by direct debit.

Conclusions

We are pleased to report that no significant issues have been identified in this area of our review.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further revised from 1st April 2017 in relation to employee percentage bandings.

To meet that objective, we have examined the payroll procedures in place and the computations undertaken for the payments to staff in 2017-18 by reference to the September 2017 payroll documentation produced by the Council's bureau provider (Payroll Options Ltd in Milton Keynes). We have, at this visit, completed our review to include coverage in the following areas:

- Ensuring that the Council had applied the approved employee pay rates for the financial year:
- Checking to ensure that appropriate PAYE tax codes are being applied in 2017-18, following the government's budgetary changes effective from April 2017 and that tax is being deducted appropriately for a sample of employees;

- Checking to ensure that the correct national insurance deduction tables were being utilised dependent on whether the employee contributes to the pension scheme or not, similarly examining and agreeing detail of the employee's NI deduction; and
- Ensured that Tax and NIC deductions in respect of employer's contributions have been calculated appropriately and been paid over to HMRC in an accurate and timely manner.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation.

Investments and Loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place and that the Council is obtaining the best rate of return on any such investments made and that interest earned is brought to account correctly and appropriately in the accounting records.

- As indicated in the first section of this report, we have reviewed and agreed detail of transactions on all accounts holding surplus funds for the year to date;
- We have examined the bank statements of Reserve account for the year to date, together with the CCLA Public Sector Deposit Fund; and
- We have checked and agreed the first half-yearly PWLB loan instalment repayments made in 2017 to the PWLB third party "notification / demand" notice as part of our above expenditure review.

Conclusions

We are pleased to record that no issues arise in this area currently: we shall continue to monitor transactions on accounts holding the Council's "surplus" cash funds and we will also ensure the accurate disclosure of the year-end balance and residual loan liability due to PWLB as at 31st March 2018.

DUNSTABLE TOWN COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE

MONDAY 20 NOVEMBER 2017

CORPORATE PLAN AND SECTION 106 CAPITAL EXPENDITURE PROGRAMME

<p>Purpose of Report: The purpose of this report is to present to members proposals for the establishment of a £250,000 capital programme from April 2018. The report also sets out potential S106 receipts and an associated spending schedule.</p>

1. ACTION RECOMMENDED

- 1.1 That members consider and determine the proposed capital expenditure programme as given at appendix 1 of this report.
- 1.2 That if an expenditure programme is approved, the Town Clerk and Chief Executive be authorised to apply to the Public Works Loan Board for a loan of £150,000 to part fund the capital programme.
- 1.3 That if an expenditure programme is approved, members agree to contribute £100,000 from the Council's General Reserve to part fund the capital programme.
- 1.4 That members note the emerging further capital spending opportunities that may arise as a result of secured Section 106 funding.
- 1.5 That, if approved, the Town Clerk and Chief Executive be authorised to deliver the capital programme in line with the agreed capital expenditure and report back to this committee on progress with all agreed projects.
- 1.6 That members note the outstanding capital projects not addressed in this report that are part of the Corporate Plan 2017-19.

2. INTRODUCTION

2.1 At the last meeting of this Committee, members resolved the following:

i) that in principle support be given to the establishment of a capital expenditure programme of £250,000

ii) that officers be instructed to budget accordingly

iii) that members give further consideration to the detail of projects to be included in the capital programme at the meeting of this Committee in November

iv) that the Town Clerk and Chief Executive obtain clarification in respect of S106 funding available to support the programme.

2.2 Subsequently, the Town Clerk and Chief Executive has met with the Chairman of this Committee following his discussions with other group members as to their

priorities for a capital programme. The table in appendix 1 has been drafted to reflect this discussion.

- 2.3 In addition, officers have met with colleagues from Central Bedfordshire Council to try and clarify what Section 106 funding can be anticipated over the next few years. Again, appendix 1 sets out the result of this meeting with proposals as to how Section 106 funding could be used.
- 2.4 Appendix 1 also sets out those Corporate Plan aspirations requiring capital funding that are not addressed by this report.

3. CAPITAL EXPENDITURE PROPOSALS

- 3.1 The proposals set out in the first section of appendix 1 (in green) hopefully reflect those projects that members consider a priority.
- 3.2 Whilst detailed costings have not been established for all projects, working budget figures are shown which amount to £250,000 for the 6 projects prioritised.
- 3.3 If approved, an application to the Public Works Loan Board could be submitted immediately and projects could begin to be implemented soon afterwards. Members should note that there is no guarantee that the Public Works Loan Board application will be successful, but equally it is considered that there is no particular reason why it would not be.
- 3.4 The projects shown in the second section (in blue) reflect those schemes that could attract known Section 106 funding that should become available over the next 2/3 years. These projects can be discussed further at the Committee meeting.
- 3.5 In addition, the Council has been informed by Central Bedfordshire Council that a sum of £184,000 of Section 106 is available to be allocated now. Whilst £20,000 of this has notionally been identified for works to the tennis courts at Bennett Memorial Recreation Ground, the bulk of it still needs to be committed. There are restrictions as to how this money can be spent which will be explained at the Committee, but Members views are requested for this expenditure and officers will present their thoughts for consideration for this funding at the Committee meeting.
- 3.6 The final section of appendix 1 sets out those Corporate Plan projects requiring capital expenditure that are not addressed in this report.

4. FINANCIAL IMPLICATIONS

- 4.1 In order to undertake the proposed £250,000 capital programme, members need to agree to both obtaining a £150,000 loan from the Public Works Loan Board (PWLB) and to allocate £100,000 from the Council's General Reserve.
- 4.2 The draft revenue budget for 2018/19 makes a provision of £10,500 to fund the PWLB debt proposed. The debt would be taken out over 20 years.
- 4.3 All expenditure figures shown in appendix 1 are at this point in time maximum estimates. If final project costs are less, any excess funding will go back into the General Reserve.

5. TIMETABLE

- 5.1 If approved, the capital programme would have to be budgeted for during the 2018/19 budget setting process. The 18-24 month implementation process would therefore begin at the start of April 2018 or as soon as the PWLB loan has been confirmed.

6. HUMAN RESOURCE IMPLICATIONS

- 6.1 If approved, the programme would be managed by the Senior Management Team.

7. POLICY AND CORPORATE PLAN IMPLICATIONS

- 7.1 These are inherent in the content of this report.

8. HEALTH AND SAFETY IMPLICATIONS AND LEGAL IMPLICATIONS

- 8.1 None

9. APPENDICES

- 9.1 Appendix 1 – 2018/19 Proposed Corporate Plan Capital Programme and Associated S106 Funding Programme

10. BACKGROUND PAPERS

- 10.1 Finance and General Purposes Committee, Monday 21 November 2016 - *Draft Corporate Plan – 2017 to 2019*

Finance and General Purposes Committee, Monday 20 November 2017 - *Corporate Plan Capital Expenditure Programme*

11. CONCLUSION

- 11.1 This report sets out a mechanism whereby members can progress a number of their key objectives contained in the Corporate Plan 2017-19.

12. AUTHOR

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DUNSTABLE TOWN COUNCIL

2018/19 PROPOSED CORPORATE PLAN CAPITAL PROGRAMME AND ASSOCIATED S106 FUNDING PROGRAMME

ITEM 8
APPENDIX 1

Projects	Lead Officer	Timescale	Budget	Corporate Plan Priority	Comments
1. Carry out renovation of the Dunstable War Memorial	Head of Grounds and Environmental Services	Work to be completed by end of May 2018	Up to £50,000 (£10,000 from capital programme)	Continuing to preserve and enhance the history and identity of the town	It is unlikely that this project will secure War Memorial Trust funding and as a result officers are exploring a number of other ways to secure the required funding
2. Refurbish Grove House Gardens stores for the housing of Grounds and Ranger equipment	Head of Grounds and Environmental Services	Work to be specified and commissioned by end of March 2018	£30,000	Continuing to improve the organisational management and efficiency of the Town Council and to further improve and develop the provision of green and open space in the town	This job has already been specified and initial quotes have been obtained and can be actioned as a priority
3. Convert the existing old Grove House public toilets into a bespoke store for events and community programmes equipment	Head of Community Services	Work to be specified and completed by April 2018	£30,000	Continuing to improve the organisational management and efficiency of the Town Council	This is an improvement that is required to comply with latest health and safety advice particularly relating to manual handling issues
4. Carry out improvements to the entrance to Grove House Gardens to create better access and improved car parking	Head of Grounds and Environmental Services	Work to be specified and commissioned by end of June 2018	£25,000	Further improve and develop the provision of green and open space in the town	
5. Carry out complete refurbishment of Ashton Square Clock	Head of Grounds and Environmental Services	Work to be specified and commissioned by end of May 2018	£15,000	Continuing to preserve and enhance the history and identity of the town	Project Design Studio are being commissioned to specify the works required

Projects	Lead Officer	Timescale	Budget	Corporate Plan Priority	Comments
6. Improve depot facilities at Dunstable Cemetery, create improved parking for Catchacre allotments and improve main cemetery car park and entrance	Head of Grounds and Environmental Services	Work to be specified by end of January 2018 and commissioned after April 2018	£140,000	To further improve and develop the provision of green and open space in the town	The improvement to Cemetery parking may have to involve improving the entrance and front to the Cemetery
TOTAL					
TOTAL TO BE FUNDED FROM PWLB LOAN OF £150,000 AND USE OF £100,000 GENERAL RESERVE = £250,000					

SECTION 106 PROGRAMME

Projects	Lead Officer	Timescale	Budget	Corporate Plan Priority	Comments
1. Carry out a feasibility study for all Council owned play areas and develop associated improvement / replacement programme	Town Clerk and Chief Executive of Grounds and Environmental Services	Survey has been completed and improvements will be programmed in line with receiving S106 funding	Up to £580,000 (of which £145,000 of S106 has been identified)	To further improve and develop the provision of green and open space in the town	It is not clear at this moment in time when S106 funding might become available. As a result this project may have to be phased.
2. Establish a second artificial turf pitch at CPCFC and install associated pitch irrigation system	Town Clerk and Chief Executive	Unsure at present, waiting for further clarification from Central Bedfordshire Council	£700,000 (£200,000 from Ashton School, rest to be identified by CBC)	To further improve and develop the provision of green and open space in the town	There is a hold up on this scheme due to an issue regarding the Kingsland development in Houghton Regis
3. Refurbish tennis courts at Bennett Memorial Recreation Ground and investigate feasibility of establishing a MUGA	Town Clerk and Chief Executive of Grounds and Environmental Services	Quotes and feasibility to be carried out by March 2018	£20,000 or greater if establishing a new MUGA	To further improve and develop the provision of green and open space in the town	Funding could be identified within £184,000 S106 identified from Central Beds College development

Projects	Lead Officer	Timescale	Budget	Corporate Plan Priority	Comments
4. Carry out internal refurbishment of Luton Road Sports Pavilion	Town Clerk and Chief Executive and Head of Grounds and Environmental Services	Unclear as waiting on confirmation as to when the S106 funding might become available	£115,000	Continuing to improve services targeted to all community sectors in the town	S106 funding for this will be secured from the Linpac and Dukeminster developments
TOTAL TO BE FUNDED FROM S106 PAYMENTS AND OTHER PARTNERSHIP FUNDING = £1,415,000					

NB – Anticipated S106 and other external funding coming from –

£200,000 – Ashton Grove Development (CPCFC ATP)

£500,000 - CBC (CPCFC ATP) To be confirmed

£55,000 – Linpac development (play)

£29,000 - Linpac development (Luton Rd pavilion)

£86,000 - Dukeminster development (Luton Rd pavilion)

£70,000 - Dukeminster development (play) To be confirmed

£20,000 – Ashton Grove development (play)

£960,000

Additional S106 of £184,000 from the Central Bedfordshire College still to be allocated

OUTSTANDING CORPORATE PLAN CAPITAL PROJECTS

PROJECT	CORPORATE PLAN PRIORITY	COMMENTS
1. Examine the feasibility of installing LED lighting in all Council owned or managed property and if possible proceed with installation	Continuing to improve the organisational management and efficiency of the Town Council	This project will be phased for all Council property as and when opportunity allows
2. Using the outcome of the feasibility study currently being carried out at Priory House, plan for the complete restoration of Priory House	To continue to preserve and enhance the history and identity of the town	This is a major project that will be addressed as a separate issue at the appropriate time
3. Seek out opportunities for additional allotment space in and around Dunstable	To further improve and develop the provision of green and open space in the town	This project is being developed using a separate source of external funding in partnership with Central Beds Council
4. Develop a programme of footpath and car park resurfacing for all DTC green spaces.	To further improve and develop the provision of green and open space in the town	This project will be on hold until further opportunities are presented
5. Create a 'pocket park' at the White Lion bus way stop	To further improve and develop the provision of green and open space in the town	This project has been deemed as a low priority by members
6. Improve depot facilities at Priory Gardens	To further improve and develop the provision of green and open space in the town	This project has been deemed as a low priority
7. Examine the feasibility of installing a covered market area on Ashton Square post de-trunking of the A5	To contribute to the regeneration of the town centre and development of neighbourhoods in the town	This project should be considered in the context of wider improvement plans being developed by CBC for Dunstable's town centre

DUNSTABLE TOWN COUNCILFINANCE AND GENERAL PURPOSES COMMITTEEMONDAY 20 NOVEMBER 2017OPERATIONS AND OFFICE CLOSURES OVER CHRISTMAS AND NEW YEAR

Purpose of Report: For information – This report advises members as to how Council services will operate over the Christmas and New Year periods both for this year and future Christmas and New Year periods.

1. INTRODUCTION

- 1.1 This report advises on a series of operating hours for all Council operations over the Christmas and New Year periods. Because of the complexities of running Council services over 9 different sites and the need for certain staff to be given opportunities to take annual leave the following schedule is suggested.

Grove House – Grove House will always operate as normal over the Christmas and New Year periods apart from the normal Bank Holidays. If Christmas Eve and New Year's Eve fall on a normal working day then the offices will be closed from 2.00pm.

Priory House – Priory House will always operate over the Christmas and New Year periods as normal. If Christmas Eve and New Year's Eve fall on a normal working day then the House will be closed from 2.00pm. A shop stock take will also be undertaken between Christmas and New Year which will result in the shop being closed for that particular day.

Creasey Park Community Football Centre – Over the Christmas and New Year period the Centre's will be opening hours will be dictated by the football demand in order to allow staff to take annual leave etc. This means that depending on what days Christmas and New Year falls will dictate opening times. This year's opening times are:

Thurs 21	Open as usual
Fri 22	Open 9am – 5pm
Sat 23	6pm – 1.30am (evening function, Closed during the day as there are no matches)
Sun 24	CLOSED (no planned activities or bookings)
Mon 25	CLOSED (Christmas Day)
Tues 26	12pm – 8pm (Boxing Day AFC match)
Wed 27	CLOSED (no planned activities or bookings)
Thurs 28	CLOSED (no planned activities or bookings)
Fri 29	CLOSED (no planned activities or bookings)
Sat 30	CLOSED (no planned activities or bookings)
Sun 31	CLOSED (no planned activities or bookings)
Mon 1 Jan	12pm – 8pm (New Years Day DTFC Match)
Tues 2 Jan	2 Open as usual

Community and Young People's Services – All Community and Young People's services will be closed over the Christmas and new Year periods to allow staff to take annual leave.

Market and Ashton Square Toilets – The Market and toilets will be open as normal this year apart from the Bank Holidays due to how Christmas and New Year dates fall.

Dunstable Cemetery and all parks and open spaces – All grounds services will operate as normal over the Christmas and New Year periods apart from normal Bank Holidays. If Christmas Eve and New Year's Eve fall on a normal working day then operations will cease from 2.00pm. The Cemetery will operate over and above this schedule if demand dictates. There will be periodic litter and safety checks for all open spaces during periods of closure.

2. **AUTHOR**

- 2.1 David Ashlee – Town Clerk and Chief Executive
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