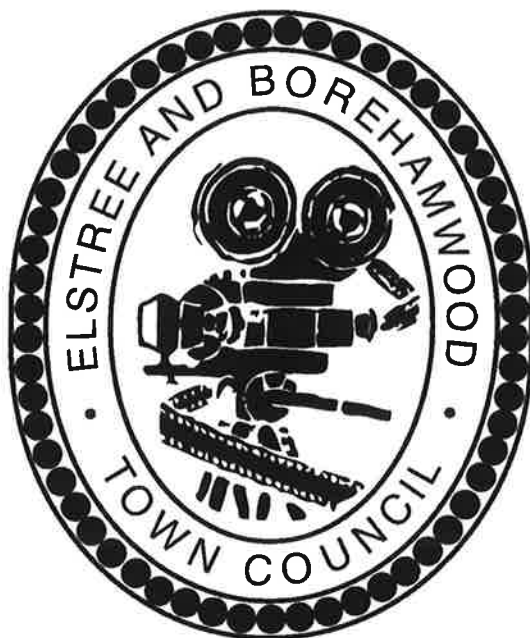


# ELSTREE AND BOREHAMWOOD TOWN COUNCIL

## FULL COUNCIL AGENDA



NOTICE is hereby given that a meeting of **FULL COUNCIL** will be held as follows:

**Venue:** Remote Meeting: Zoom  
The link is as follows (no registration required):

<https://us02web.zoom.us/j/86196184870>

**Date/Time:** Wednesday 3 June 2020 at 7.00 pm.

**[Meeting Open to Press and Public (Items 1 to 13)]**

All Town Councillors are hereby summoned to attend.

Signed:

A handwritten signature in black ink, appearing to be "H R O Jones", written over a horizontal line.

H R O Jones  
Town Clerk  
21 May 2020

(email) [clerk@elstreeborehamwood-tc.gov.uk](mailto:clerk@elstreeborehamwood-tc.gov.uk)  
(telephone) 0208 207 1382  
(postal address) Fairway Hall, Brook Close, Borehamwood, Herts, WD6 5BT

### **The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020**

The meeting is being held under the powers contained within the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 ("the 2020 Regulations") which came in to force on 4 April 2020. The regulations enable local councils to hold remote meetings (including by video and telephone conferencing) for a specified period until May 2021. They also remove the requirement to hold an annual meeting. The 2020 Regulations apply to local council meetings, committee and sub-committee meetings in England.

**Equality Act 2010:** The general public sector equality duty places an obligation on a wide range of public bodies (including Town and Parish Councils) in the exercise of their functions to have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act
- Advance equality of opportunity between people who share a protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who do not

The protected characteristics are:

Age	Race
Religion or Belief	Disability
Sex	Gender Reassignment
Marriage and Civil Partnership	Sexual Orientation
Pregnancy and Maternity	

**Recording of Council Meetings:** The Local Audit and Accountability Act 2014 allows both the public and press to take photographs, film and audio record the proceedings and report on all public meetings (including on social media). This permission does not extend to private meetings or parts of meetings which are not open to the public.

### **Distribution List:**

#### **Town Council Members:**

Cllr S Rubner – Brookmeadow (Town Mayor)  
Cllr Mrs S Parnell – Hillside (Deputy Mayor)  
Cllr C Butchins - Hillside  
Cllr Rebecca Challice - Shenley Road  
Cllr Richard Butler - Cowley Hill  
Cllr A Collins - Cowley Hill  
Cllr V Eni – Brookmeadow  
Cllr P Kaza - Kenilworth South  
Cllr S Lawrence - Kenilworth North  
Cllr J Newmark - Kenilworth South  
Cllr Mrs P Strack – Hillside  
Cllr Mrs F Turner - Elstree  
Cllr M Vince - Cowley Hill

#### **Other Organisations:**

Borehamwood and Elstree Times  
Borehamwood Library  
Hertsmere Borough Council  
Hertfordshire County Council  
Aldenham Parish Council  
Shenley Parish Council  
Hertfordshire Constabulary

1. **Mayor's Welcome:** To receive welcome by Town Mayor together with explanation of rules and conduct of Remote Meeting.
2. **Apologies:** To receive any apologies for non-attendance. At the time of agenda despatch, there were none.
3. **Declarations of Interest:** To:
  - a) receive declarations of interest from Councillors on items on the agenda;
  - b) receive written requests for dispensations for declarable interests; and
  - c) grant any requests for dispensation as appropriate.

4. **Minutes:** To approve and adopt the Minutes of the **Full Council Meeting** held on **11 March 2020**.

- attached

It is noted that a Special Meeting of the Town Council scheduled for 24 March 2020 was cancelled due to the outbreak of the Coronavirus Pandemic.

5. **Annual Meeting and Appointments: To consider:**

(i) Motion proposed by Cllr Mrs P Strack and Seconded by Cllr C Butchins that:

*"in line with the provisions of the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 no Annual Meeting be held at Elstree and Borehamwood Town Council in the Year 2020/21 with Cllr S Rubner, therefore, remaining as Mayor for that period and Cllr Mrs S Parnell as Deputy Mayor."*

(ii) Motion proposed by Cllr Mrs P Strack and Seconded by Cllr Mrs S Parnell that:

*"Committee and Outside Bodies Appointments for 2020/21 remain as per 2019/20 with the exception of the International Affairs Sub-Committee which should be put "on hold" in view of the Coronavirus Pandemic and the Transport and CSM Forums which are to be discussed at the GMC meeting on 16 June 2020."*

6. **CIL Expenditure (Meadow Park Permanent Band Stand):** To consider and approve the following referral from the Environment and Planning Committee meeting of 17 March 2020 (Minute 89(i)):

*"Full Council be recommended to approve up to £59,500 of Top Sliced CIL (15%) monies held by the Town Council to meet the costs of the erection of a Permanent Bandstand at Meadow Park (to be funded entirely by the Town Council and gifted to the Park – with Hertsmere Borough Council taking responsibility for ongoing maintenance costs but the Town Council taking responsibility for bookings of the Band Stand)."*

**7. Annual Return 2019/20: To:**

- (i) note that the Certificate of Exemption 2019/2020 does not apply to Elstree and Borehamwood Town Council; and

- (ii) approve:

- a) *To approve the Annual Accounts 2019/20 (additional information attached to assist with Close Down documentation)*

**- attached**

- b) *To approve the Annual Internal Auditor Report for the year 2019/2020*

**- attached**

- c) *To approve Section 1, the Annual Governance Statement 2019/2020 (Completed by Internal Auditor)*

**- attached**

- d) *To approve Section 2, Accounting Statements 2019/2020*

**- attached**

- e) *To agree the dates for the public rights period (see iii below)*  
*15 June – 24 July 2020*

- (iii) note that all of the relevant documents must be displayed on the Council's notice boards and website during the whole of the public rights period as agreed. This is in accordance with the Annual Governance and Accountability Return 2019/20 Addendum – Coronavirus Emergency Regulation changes. The notice of public rights and publication of unaudited annual governance & accountability return as supplied by PKF Littlejohn must also be completed and displayed.

**8. Mayoral Report and Report of Outside Bodies:**

**[Members are asked to limit reports to a maximum time of 3 Minutes each]**

To receive:

- (i) Coronavirus Report by Mayor and from Members (to be called by Mayor) detailing actions taken by Councillors during Pandemic.
- (ii) Outside Bodies reports as follows (it is understood that many of these organisations may not have met since the last Council meeting):

Fairway Hall

Town Clerk

Leeming/Aycliffe Big Local Advisory Panel (2 Ward Members)

Councillor (1)

Cllr M Vince – Cowley Hill

Councillor (2)

Cllr S Rubner – Brookmeadow

Elstree & Borehamwood Museum Group (1)

Councillor (1)

Cllr A Collins

Borehamwood and Elstree Twin Town Association (1)

Councillor (1)

Cllr M Vince

Elstree, Borehamwood and District Community Association (2)

Councillor (1)

Cllr S Parnell

Councillor (2)

Cllr Richard Butler

Hertsmere MENCAP (1)

Councillor (1)

Cllr V Eni

Communities First (1 Member, 1 Standing Deputy)

Councillor (1)

Cllr F Turner

Standing Deputy

Cllr P Kaza

Aldenham Country Park (1)

Councillor (1)

Cllr P Strack

Maxwell Park Management Group (1)

Councillor (1)

Cllr J Newmark

First Impressions Group (2)

Councillor (1)

Cllr S Parnell

Councillor (2)

Cllr A Collins

9. **Signed Minutes:** To note that signed Minutes since the last Full Council Meeting will be referred to the next meeting of Full Council, if appropriate.

10. **Accounts for Payment:** To confirm the payment of accounts, as approved, as follows:

		2019/20	
Page	Vch.	Date	Amount
1-2	502-527	07/01/2020	£ 38,315.28
		Grand Total	£ 38,315.28

- Schedules Attached

11. **"Four new look, safer town centres for this Bank Holiday Weekend" Hertfordshire County Council:** To consider project by HCC:

*"Hertfordshire County Council, in partnership with District and Borough Councils, will be changing the way four town centres look from this weekend (23 March 2020) to support the public to safely socially distance.*

*This is part of the Covid-19 recovery effort by Hertfordshire and whilst being led by public health, the changes to the town centres are designed to support residents, businesses and families to remain safe as Government allow High Streets to reopen in a phased and gradual manner.*

*Watford, Bishop's Stortford, Borehamwood and Hertford - will see safety measures such as closing the road off to traffic, removing parking or narrowing of roads - to help pedestrians. Up to a dozen further town centres will follow suit from early next week, subject to the initial learnings as well as future supplies of barriers and signage.*

*As more people are returning to work and retail operations gearing up from June, Central Government has encouraged all highways teams across the country to take action to help the public socially distance. Detailed considerations have been given to the need for access for local residents, public transport, emergency services, deliveries and accessibility for the disabled.*

*Local Members are being contacted separately with further information and the detailed street designs for the first four town centres. Further details about the exact timescales and roll out of other locations will be finalised later this week and shared with Members."*

- attached

12. **Public Participation – Question Time:** Fifteen Minutes of the Meeting will be given over to questions from Members of the Public relating to Town Council Business with a maximum contribution of 3 minutes by any single individual.

A note on Public Questions: Where no clear and concise answer can be provided on the evening to any particular question raised, the Member of Public will be notified that he/she will be provided with a written response within five working days of the meeting answering the query in full or clearly stating what, if any, action the Council is undertaking. In some instances, it may be necessary to obtain advice before answering questions or to refer matters to the Committee of the Council with the pertinent Terms of Reference.

**13. Close of Meeting:** To Close Meeting.

The next meeting of Full Council will be agreed by the Mayor and Town Clerk and Members notified, as appropriate.

[End of Agenda]

# ELSTREE AND BOREHAMWOOD TOWN COUNCIL



## FULL COUNCIL

**MINUTES** of a meeting held at Fairway Hall, Town Council Offices, Brook Close, Borehamwood, WD6 5BT on Wednesday 11 March 2020 at 7.30pm.

Present:

- Cllr S Rubner (Mayor) (In the Chair)
- Cllr Mrs S Parnell – Hillside (Deputy Mayor)
- Cllr C Butchins – Hillside
- Cllr Rebecca Challice - Cowley Hill
- Cllr A Collins - Cowley Hill
- Cllr V Eni – Brookmeadow
- Cllr P Kaza – Kenilworth South
- Cllr J Newmark - Kenilworth South
- Cllr Mrs P Strack – Hillside
- Cllr Mrs F Turner - Elstree
- Cllr M Vince - Cowley Hill

In Attendance: H Jones – Town Clerk

Also Present: 3 Members of the Public

**Cllr S Rubner in the Chair (Mayor)**

### 64. APOLOGIES FOR NON-ATTENDANCE

Apologies for absence were received from Cllr Richard Butler - Cowley Hill (Other Business) and Cllr S Lawrence – Kenilworth North (Sick).



## **65. DECLARATIONS OF COUNCILLORS' INTERESTS**

The following declarations of Councillors' interests were made:

<b>Committee Member</b>	<b>Minute Number</b>	<b>Nature of Interest</b>
Cllr J Newmark	General: As a HBC Planning Member Minute 69.	Disclosable Non Pecuniary Interest
Cllr Mrs F Turner	General: As a HBC Planning Member Minute 69.	Disclosable Non Pecuniary Interest
Cllr Mrs P Strack	Minute 72 (ii) – (iv)	Disclosable Pecuniary Interest
Cllr Mrs S Parnell	Minute 72 (ii) – (iv)	Disclosable Pecuniary Interest

Members declaring a Disclosable Pecuniary Interest refrained from taking part in any discussion or decision-making processes relating to those items and left the Chamber during the debate of those matters.

## **66. MINUTES OF COUNCIL**

**It was RESOLVED that:**

**the Minutes of the Full Council Meeting held on 15 January 2020 be signed by the Mayor as a true record and adopted by the Council**

## **67. MAYOR'S ANNUAL REPORT AND OUTSIDE BODIES**

Mayor's Annual Report 2019/20

**It was RESOLVED that:**

**the Mayor's Annual Report 2019/20 be approved and adopted (with the final report being included in Edition 38 of the Town Crier to be distributed to all residents in June 2020 and placed on the Town Council's website).**

### Outside Bodies Reports

#### Fairway Hall

A total of 302 hours had been booked since 15 January 2020 (with income of £7,348 generated).

Category	Hours	Income
Uncategorised	6	
Charity	14	
Children's Groups	31.5	£706
Children's Parties	38.5	£1,437
Closures	4	
Community	74	£1,578
Council Use	20	
Dance	31.5	£605
Fitness Classes	8	£152
Private Function	47	£1,985
Religious Groups	14	£281
Teenage Parties	13.5	£602

It was noted that due to the Coronavirus outbreak, hall bookings would be cancelled until further notice with deposits being refunded to hirers in full.

#### Leeming/Aycliffe Big Local Advisory Panel (2 Ward Members)

Councillor (1)	Cllr M Vince – Cowley Hill
Councillor (2)	Cllr S Rubner – Brookmeadow

Cllrs Mrs P Strack and S Parnell had attended the AGM on 26 February 2020 with PCSOs and Fire Service representatives in attendance. Update reports were received on “Wild Play & Wellies in the Wood” project to encourage young people to use outdoor spaces and the “Garden Pop Up” project to encourage residents to grow cooking ingredients. In April, a Half Term treasure hunt in Aycliffe Park had been organised. It was noted that whilst the planning permission for the BMX track in Meadow Park had been received, further details were awaited from Hertsmere Borough Council.

#### Elstree & Borehamwood Museum Group (1)

Councillor (1)	Cllr Rebecca Challice
----------------	-----------------------

**It was RESOLVED that:**

**A Collins replace R Challice as the Town Council liaison representative on the Elstree & Borehamwood Museum Group.**

Cllr C Butchins reported that the Holby City project had been well received and that the Teddy's Trails (Town Council publication) written by J Cartledge was now on sale at the Museum.

Borehamwood and Elstree Twin Town Association (1)

Councillor (1) Cllr M Vince

Cllr V Eni reported on upcoming Christmas Market Trips (subject to the situation concerning the Coronavirus Pandemic).

Elstree, Borehamwood and District Community Association (2)

Councillor (1) Cllr Mrs S Parnell  
Councillor (2) Cllr Richard Butler

Cllr Mrs S Parnell provided a report covering a Coronavirus Pandemic Staff Plan and plan for use of Allum Hall.

Hertsmere MENCAP (1)

Councillor (1) Cllr V Eni

Cllr V Eni reported that whilst there had been no meetings since the previous Full Council meeting, the cinema outing to watch the film "Greed" was planned for 19 March 2020.

Communities First (1 Member, 1 Standing Deputy)

Councillor (1) Cllr Mrs F Turner  
Standing Deputy Cllr P Kaza

Whilst there was no report, Members asked for the Outside Body to remain as a listing for an update report at Full Council meetings.

Aldenham Country Park (1)

Councillor (1) Cllr Mrs P Strack

Cllr Mrs P Strack reported that estimated visitor numbers to Aldenham Country Park were 80,000 per year (mostly from within a 10 mile radius). Flood damage from the burst water main (Affinity Water) in Dagger Lane was still being rectified. This caused major disruption to the business. It was reported that as of mid February, the reservoir water level had dropped by 1 metre with the sluice gate remaining open entailing that drainage continued. It was further noted that Liberty Lake Leisure had proposed to build a 2metre chain fence around the land that it owned.

#### Maxwell Park Management Group (1)

Councillor (1)

Cllr J Newmark

Whilst a meeting had not taken place it was understood that informal communication would continue between the town Council and Maxwell Park.

#### First Impressions Group (2)

Councillor (1)

Cllr S Parnell

Councillor (2)

Cllr A Collins

Cllr A Collins provided a report which covered the GTR Passenger Benefit Fund. It was disappointing to note that the proposed canopies over the stairs were not feasible and the cover over Platform 1 would be too expensive. As such, plans were in place for extra seating, better displays of information and more planting at the Railway Station.

Cllr Mrs S Parnell reported that a scheme was being investigated for a two-tier system to accommodate 100 bicycles in a bespoke cycle hub at the station (with LED lighting and CCTV coverage) – increasing the number of parking spaces for bicycles from 120 to 140.

### **68. FINANCIAL RISK ASSESSMENT AND POLICY DOCUMENTATION**

**It was RESOLVED that:**

- (i) the following Council Risk Assessments and Policy Documents be adopted subject to any amendments listed below for review in 12 months by Full Council:**
  - (a) Financial Risk Assessment 2019/20 (in order to comply with Regulation 4(2) of the Accounts and Audit (England) Regulations 2011, the Council must minute an appropriate risk assessment having been carried out during the year);**
  - (b) Standing Orders (as set out);**
  - (c) Financial Regulations (as set out); and**
- (ii) the Council, Committee, Sub-Committee and Forum Terms of Reference and Delegated Authority document be amended as follows:**

- (a) **Ca):Town Crier Sub-Committee membership to include at least one Member from each political group; and**
- (b) **D (xi): General Management Committee delegated powers to consider and determine smaller grant applications without reference to Full Council (see Minute 71below); and**
- (iii) **the recommendation to amalgamate the Transport Forum and Community Safety Meeting (alternating between daytime and evening meetings) from 2020/21 Municipal Year (on Transport Forum meeting schedule dates) onwards be considered by the General Management Committee prior to a resolution by Council.**

#### **69. SIGNED MINUTES**

**It was RESOLVED that:**

**the signed Minutes of the following Committee meetings be received together with any recommendations not previously adopted:**

<b>A Entertainments Committee</b>	<b>12 November 2019</b>
<b>B Environment and Planning Committee</b>	<b>22 October 2019</b>
<b>C Environment and Planning Committee</b>	<b>26 November 2019</b>
<b>D Environment and Planning Committee</b>	<b>21 January 2020</b>
<b>E General Management Committee</b>	<b>7 November 2019</b>
<b>F Transport Forum</b>	<b>23 October 2019</b>
<b>G Youth Council</b>	<b>24 October 2019</b>
<b>H Youth Council</b>	<b>27 November 2019</b>
<b>I Youth Council</b>	<b>8 January 2020</b>
<b>J Youth Council</b>	<b>26 February 2020</b>

## **70. ACCOUNTS FOR PAYMENT**

**It was RESOLVED that:**

**the payment of accounts be confirmed as follows:**

		2019/20	
Page	Vch.	Date	Amount
1-2	425-442	07/01/2020	£ 23,724.42
3	443-454	15/01/2020	£ 27,757.05
4	455-463	23/01/2020	£ 5,235.87
5-6	464-487	11/02/2020	£ 17,061.51
7	488-501	24/02/2020	£ 30,845.62
		<b>Grand Total</b>	<b>£ 104,624.47</b>

**[In addition to the Agenda appendices, details of all payments over £500 are published on the Town Council's website for public inspection - [www.elstreeborehamwood-tc.gov.uk](http://www.elstreeborehamwood-tc.gov.uk)]**

## **71. COMMUNITY GRANT PROCEDURES**

**It was RESOLVED that:**

**the following amendments to the Community Grant procedures and General Management Committee Terms of Reference/ Delegated Powers be adopted:**

- every General Management Committee meeting be a grants application reviewing meeting (6 per year ordinary meetings) to allow greater public accessibility to Town Council grants;
- Community Grant applications for £500 or less be determined by the General Management Committee without reference to Full Council (where an application is for over £500 but the Committee recommends less, this would be referred to Council);
- hard copy supporting documents for applications referred to Full Council be included with the appendices to Council agendas;
- Applicants seeking free use of Fairway Hall be referred to the Community Grants Process (i.e. apply for funding) with exception of x2 Mayoral Charity fundraising Events, 2-day Diversity Festival, Civic Festival events and BETTA usage.

## **72. GRANT APPLICATIONS**

It was noted and reaffirmed that the Council had agreed to a 3<sup>rd</sup> tranche of Community Grant award for 2019/20 (with every meeting of subsequent GMC meetings being capable of considering applications).

These below were considered by the General Management Committee (GMC) at its meeting on 6 February 2020 for consideration by Full Council on 11 March 2020.

**It was RESOLVED that:**

**the Community Grant Applications referred to Full Council by the GMC meeting of 6 February 2020 be approved as set out in the report as follows:**

	<b>Applicant</b>	<b>Amount Sought</b>	<b>Purpose of Grant</b>	<b>Recommended by GMC on 6 February 2020</b>	<b>Resolved by Council 13 March 2020 with Power</b>
<b>(i)</b>	<b>Friends of St Teresa's</b>	<b>£1,500</b>	<b>Hall fixtures</b>	<b>£1,500</b>	<b>£1,500 Local Government (Miscellaneous Provisions) Act 1976 s.19</b>

**Cllr Mrs P Strack left the Chamber having declared an interest (Minute 65 above).**

**Cllr Mrs S Parnell left the Chamber having declared an interest (Minute 65 above).**

A motion was put to remove the Mayor from the Chair of the meeting.

The Town Clerk advised against the lawfulness of such a motion and agreed to provide written advice pertaining to this matter, which was subsequently provided and verified as correct by the Head of Legal & Democratic Services, Hertsmere Borough Council.

The Mayor brought the meeting to a close.

**73. CLOSE OF MEETING**

The Meeting closed at 9.10 pm entailing the following matters on the agenda were not considered and would be carried forward to a subsequent meeting (if required):

- Grant Applications (ii)-(iv)
- Actions Arising from Annual Parish Meeting
- Public Participation

Due to the ongoing uncertainty surrounding measures to help control the Coronavirus Pandemic, it was not specified as to when the next Full Council meeting would take place. The Town Clerk would keep Members informed of developments following advice from Central Government, NALC and HAPTC.

Date:.....MAYOR.....



**ANNUAL RETURN - ENGLAND**  
**FOR THE YEAR ENDED 31 MARCH 2020**  
**Elstree & Borehamwood Town Council**


**AGENDA ITEM 7 (ii) (a)**

**SECTION 2 - THE STATEMENT OF ACCOUNTS**

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying facts and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer HR O JONES Date 03/06/20

I confirm that these accounts are approved by the Council and recorded as council minute reference

 Dated 03/06/20

Signed on behalf of the above Council (Chair)  Date 03/06/20

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	544,547	452,060	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2	Annual Precept	461,662	472,718	Total amount of Precept income received in the year
3	Total other receipts	240,637	143,430	Total income or receipts as recorded in the cashbook minus the Precept
4	Staff costs	310,766	299,147	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings
6	Total other payments	484,021	385,814	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7	Balances carried forward	452,060	383,246	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total Cash & Investments	456,929	389,538	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fixed Assets	1,440,950	1,563,730	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- \* A brief explanation of significant variations from last year to this year in Section 2;
- \* Bank Reconciliation as at 31 March

18/05/2020

## Elstree &amp; Borehamwood Town Council

14:02

## Balance Sheet as at 31st March 2020

31st March 2019

31 March 2020

## Current Assets

1,109	DEBTORS	0
359	Sundry Debtors	0
6,706	VAT REFUNDS	5,454
34,760	CURRENT ACCOUNT	69,724
421,569	BUSINESS RESERVE	319,577
600	PETTY CASH	237

465,103

394,992

465,103 Total Assets

394,992

## Current Liabilities

0	DEBTORS	821
0	CREDITORS	10,885
12,378	ACCRUALS	0
665	Bookings Deposit	25
0	DAMAGE DEPOSIT	15

13,043

11,746

452,060 Total Assets Less Current Liabilities

383,246

## Represented By

(56,397)	GENERAL RESERVES	(60,555)
24,250	ELECTIONS FUND	6,250
7,451	VAN R/PLACEMENT FUND	5,671
205,527	CAPITAL PROJECTS	141,195
40,000	COMMUNITY WELLBEING PROJECTS	32,375
231,229	CIL FUND	258,310

452,060

383,246

The above statement represents fairly the financial position of the authority as at 31st March 2020 and reflects its Income and Expenditure during the year.

Signed :  
Chairman

Date : \_\_\_\_\_

Signed :  
Responsible  
Financial  
Officer

Date : \_\_\_\_\_



## Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
1	15,178	-56,397	310	0	GENERAL RESERVES
1	18,000	24,250	311	0	ELECTIONS FUND
1	6,451	7,451	312	0	VAN R/PLACEMENT FUND
1	206,025	205,527	313	0	CAPITAL PROJECTS
1	40,000	40,000	325	0	COMMUNITY WELLBEING PROJECTS
1	258,893	231,229	329	0	CIL FUND
1	Balances brought forward	544,547	452,060	Total balances & reserves at the beginning of the year as recorded in the Financial Records	
2	461,662	472,718	1176	101	PRECEPT
2	Annual Precept	461,662	472,718	Total amount of Precept income received in the year	
3	5,515	4,354	1296	102	INTEREST
3	50,000	0	1498	104	Return of Long Term Investment
3	32,460	35,538	1681	106	COM-LETTINGS
3	1,558	779	1683	106	COM-CAR PARK RENT
3	4,382	4,791	2185	201	ALL-RENT RECEIPTS
3	1,589	1,589	2377	203	CHU-BOROUGH GRANT
3	2,227	2,276	2378	203	SECTION 106-AGREEMT
3	776	744	3186	301	TICKET SALES CHRISTMAS
3	1,466	528	3287	302	Ticket Sales-Others
3	300	200	3291	302	STALLS HIRE-F/DAY
3	0	80	3305	303	Teddy's Trails Book Sales
3	2,718	3,443	4581	405	Town Crier Adverts
3	5,256	5,084	4787	407	COA-TICKET SALES
3	132,390	84,025	9025	901	EMR - CIL Funds Received
3	Total other receipts	240,637	143,430	Total income or receipts as recorded in the cashbook minus the Precept	
4	201,583	218,769	1301	103	SAL-STAFF SALARIES
4	19,857	29,660	1302	103	SAL-EMP'RS NI
4	86,027	50,403	1303	103	SAL-EMP'R SUPERANN
4	300	315	1405	104	CLERK TRAINING
4	3,000	0	3101	301	ENT-STAFF SALARIES
4	Staff costs	310,766	299,147	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses	
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings	
6	3,600	3,600	1402	104	MEMBERS' ALLOWANCES
6	1,266	694	1407	104	ADM-OFFICERS TRAININ
6	211	233	1408	104	ADM-OFFICERS TRAVEL
6	592	538	1410	104	ADM-Kitchen Supplies
6	0	500	1411	104	ADM-RECRUITMENT FEE
6	1,461	2,655	1415	104	HEALTH & SAFETY
6	2,922	2,372	1420	104	ADM-TELEPHONES
6	1,878	1,806	1421	104	ADM-POSTAGE

Continued over page

## Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	1,360	0	2337	203	TREE WORKS
6	600	568	2339	203	CHU-MAINTENANCE
6	614	658	2538	205	CLO-MAINTENANCE
6	165	0	2646	206	STR-NEW/REPLACEMENT
6	720	0	2647	206	NOTICE BOARDS
6	88	452	2746	207	EQU-NEW TOOLS/EQUIPM
6	1,209	2,360	2943	209	VAN- SERVICE, MOT & REPAIR
6	575	639	2944	209	VAN-PETROL
6	899	1,014	2945	209	VAN- TAX & INSURANCE
6	953	1,068	3110	301	EVENT STAFF
6	154	229	3125	301	ENT-PUBLICITY
6	1,050	950	3126	301	BAND & HALL CHRISTMAS
6	796	479	3127	301	EVENTS-HOSPITALITY
6	10,000	10,000	3130	301	ENT-FIREWORKS DISPLA
6	900	900	3131	301	FIREWORKS SOUND
6	1,593	1,423	3142	301	EQUIPMENT PURCHASE & HIRE
6	1,278	958	3143	301	British Red Cross-First Aider
6	78	3,000	3147	301	New Initiatives
6	1,084	0	3191	301	Beacon Lighting Event
6	2,357	2,525	3210	302	EVENT STAFF
6	26	22	3225	302	CIV-PUBLICITY
6	13,382	15,878	3229	302	CIV-EVENT/ARTISTE FEES
6	207	366	3232	302	CIV-PRIZES/TROPHYS
6	1,098	2,025	3235	302	FLOATS-F/ASSISTANCE
6	723	600	3241	302	CIV-PREMISES HIRE
6	3,019	2,256	3248	302	ITEM PURCHASE/HIRE
6	800	0	3302	303	High St Planter Maintenance
6	3,850	4,870	4161	401	Community Grant Awards
6	1,600	0	4166	401	Budgeted Grant - Bwood FC
6	1,500	1,000	4190	401	Budgeted Grant - BETTA
6	32,100	32,500	4363	403	SWI-TRANS & ADMITANC
6	670	295	4464	404	TWI-ACTIVITIES
6	28,000	23,895	4566	405	Town Crier Production
6	3,700	3,915	4568	405	Town Crier Distribution
6	942	-248	4666	406	YOU-ACTIVITIES
6	8,390	8,610	4767	407	COA-COACH HIRE/ADMIN
6	11,020	11,020	4846	408	CHR-HIRE CHARGE
6	3,875	5,100	4847	408	SWITCH ON CEREMONY
6	7,754	10,015	4868	408	CHR-CONTRACT
6	788	811	4869	408	CHR-MAINT/ELECTICITY
6	3,186	1,947	4870	408	CHR-REWIRING/TIME C
6	0	36,662	9011	901	EMR - Election Fund
6	498	28,733	9013	901	Capital Projects
6	0	7,625	9014	901	COMMUNITY WELLBEING PROJECTS
6	160,054	95,417	9023	901	EMR - CIL Funds Spent
6	Total other payments	484,021	385,814	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments	

Continued over page

## Working details for ANNUAL RETURN - Year ended 31 March 2020

Last Year £      This Year £      Code and Centre      Code Description

(Line 5)

7	Balances carried forwrd	452,060	383,246	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		34,760	69,724	201	0	CURRENT ACCOUNT
8		421,569	319,577	202	0	BUSINESS RESERVE
8		600	237	210	0	PETTY CASH
8	Total Cash & Investments	456,929	389,538	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9		1,440,950	1,563,730	9	0	Total Fixed Assets
9	Total Fixed Assets	1,440,950	1,563,730	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register		
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)		

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**Elstree & Borehamwood Town Council****Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2020**Explains the difference between boxes 7 & 8 on the Annual Return

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<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	<b>Total Reserves</b>	<b>452,059.93</b>	<b>383,246.25</b>
101	DEBTORS	1,108.80	0.00
102	Sundry Debtors	359.00	0.00
105	VAT REFUNDS	6,705.67	5,454.41
	<b>Less Total Debtors</b>	<b>8,173.47</b>	<b>5,454.41</b>
101	DEBTORS	0.00	821.35
501	CREDITORS	0.00	10,884.56
510	ACCRUALS	12,378.00	0.00
565	Bookings Deposit	664.75	25.00
566	DAMAGE DEPOSIT	0.00	15.00
	<b>Plus Total Creditors</b>	<b>13,042.75</b>	<b>11,745.91</b>
	<b>Equals Total Cash and Bank Accounts</b>	<b>456,929.21</b>	<b>389,537.75</b>
201	CURRENT ACCOUNT	34,760.34	69,724.15
202	BUSINESS RESERVE	421,568.87	319,576.86
210	PETTY CASH	600.00	236.74
	<b>Total Cash and Bank Accounts</b>	<b>456,929.21</b>	<b>389,537.75</b>

# Elstree & Borehamwood Town Council

## Bank - Cash and Investment Reconciliation as at 31 March 2020

<u>Account Description</u>			<u>Balance</u>
<u>Bank Statement Balances</u>			
1	31/03/2020	Current Account	77,306.66
2	31/03/2020	Cash Book Two	319,576.86
3	31/03/2020	Petty Cash	236.74
			<b>397,120.26</b>
<u>Other Cash &amp; Bank Balances</u>			
		NATIONAL SAVINGS	0.00
		SAVINGS ACCOUNT	0.00
		Savings 1-Close Brothers	0.00
		Savings 2-Investec	0.00
		Savings 3-Aldermore Bank PLC	0.00
			<b>0.00</b>
			<b>397,120.26</b>
<u>Unpresented Payments</u>			
1	07/01/2020	800948	370.00
1	11/02/2020	8000983	258.00
1	16/03/2020	801009	1,134.00
1	16/03/2020	801016	5,456.91
1	16/03/2020	801022	79.20
1	16/03/2020	801023	79.20
1	16/03/2020	801025	79.20
1	31/03/2020	800826	126.00
			<b>7,582.51</b>
			<b>389,537.75</b>
<u>Receipts not on Bank Statement</u>			
0	31/03/2020	All Receipts Cleared	0.00
			<b>0.00</b>
<b>Closing Balance</b>			<b>389,537.75</b>
<u>All Cash &amp; Bank Accounts</u>			
1		CURRENT ACCOUNT	69,724.15
2		BUSINESS RESERVE	319,576.86
3		PETTY CASH	236.74
		Other Cash & Bank Balances	0.00
<b>Total Cash &amp; Bank Balances</b>			<b>389,537.75</b>

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**Elstree & Borehamwood Town Council**

**Bank - Cash and Investment Reconciliation as at 31 March 2020**

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**Confirmed Bank & Investment Balances**

Bank Statement Balances

31/03/2020	Current Account	77,306.66
31/03/2020	Cash Book Two	319,576.86
31/03/2020	Petty Cash	236.74

**397,120.26**

Other Cash & Bank Balances

**0.00**

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**397,120.26**

Unpresented Payments

**7,582.51**

---

**389,537.75**

Receipts not on Bank Statement

**0.00**

**Closing Balance**

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**389,537.75**

All Cash & Bank Accounts

1	CURRENT ACCOUNT	69,724.15
2	BUSINESS RESERVE	319,576.86
3	PETTY CASH	236.74
	Other Cash & Bank Balances	0.00
	<b>Total Cash &amp; Bank Balances</b>	<b>389,537.75</b>

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# Annual Governance and Accountability Return 2019/20 Part 3

## To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
  - The **Annual Internal Audit Report** is completed by the authority's internal auditor.
  - **Sections 1 and 2** are to be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2020
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been published?	✓	
	Has the bank reconciliation as at <b>31 March 2020</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	✓	

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2019/20

## ELSTREE AND BOREHAMWOOD TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			N/A
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.			✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

21/05/20

Name of person who carried out the internal audit

Sally King for Auditing Solutions Ltd

Signature of person who carried out the internal audit



Date 21/05/20

\*If the response is 'no' you must include a note to state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

**ELSTREE AND BOREHAMWOOD TOWN COUNCIL**

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

	Agreed		*Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

03/06/20

and recorded as minute reference:

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

### Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

elstreeborehamwood-tc.gov.uk

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## **Elstree and Borehamwood Town Council**

***Internal Audit Report 2019-20 (Final)***

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***Sally King***

***For and on behalf of  
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 Elstree and Borehamwood Town Council since 2008-2009.

This report sets out the work undertaken in relation to the 2019-20 financial year, during our visit to the Council, which took place on 22<sup>nd</sup> January 2020 and remotely in May 2020.

## **Internal Audit Approach**

In undertaking our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts/Annual Return. Our programme of cover has again been designed to afford appropriate assurance that the Council's financial systems remain 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 'Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

## **Overall Conclusion**

We have concluded that, on the basis of the programme of work undertaken this year the Council has again maintained more than adequate and effective internal control arrangements. We are again pleased to acknowledge the quality of records maintained by the Clerk and the Deputy Clerk and thank them for their assistance, which has ensured the smooth progress of our review process.

We are pleased to note that, in the areas examined this financial year, the Council continues to have effective systems in place to help ensure that transactions are free from material misstatement and that they will be reported accurately in the Annual Return and detailed Statement of Accounts for the financial year.

# 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 an appropriate coding structure remains in place on the Omega accounting system to meet the needs of the Council's reporting requirements;
- Agreed the year's opening balances on the Omega accounting records to those reported in the closing Statement of Accounts and Annual Return for 2018-19;
- Checked and agreed transactions in the Council's Metro bank current and deposit account cashbooks to relevant bank statements for the months of August 2019, December 2019, and March 2020 together with transactions, comprising inter account transfers and crediting of gross interest, on the Metro bank business reserve account; and
- Checked detail on the bank reconciliations for those accounts as at 31<sup>st</sup> August 2019, 31<sup>st</sup> December 2019 and 31<sup>st</sup> March 2020 to ensure that no long-standing uncleared cheques or other anomalous entries exist.
- Ensured that the ledgers remain in balance during the year.

### Conclusions

*We are pleased to report that no issues have been identified in this area, warranting further comment.*

## 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 (where appropriate) meetings are conducted in accordance with the adopted Standing Orders and Financial Regulations, 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 consequently: -

- Commenced examination of the minutes of the Full Council and its Standing Committees (where available) up to 31<sup>st</sup> March 2020 to identify whether or not any issues exist that may have an adverse effect on the Council's future financial stability;
- Noted that the production of detailed procedures continues to evolve with the Clerk maintaining a control sheet continuing to document individual procedures and scheduling the last review date and date for next review; and
- Noted that Standing Orders and Financial Regulations were last reviewed and adopted at the Council meeting held on 11<sup>th</sup> March 2020.
- We have reviewed the external auditor's report, issued since our last visit, to confirm they are raising no matters regarding the Councils accounts and governance

## **Conclusions**

*We are pleased to report that no issues have been identified in this area, warranting further comment.*

## **Review of Expenditure**

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- An official order has been raised on each occasion where one would be anticipated;
- 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;
- 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;
- VAT has been appropriately identified and coded to the control account for regular quarterly recovery; and
- Noted that VAT Returns have been completed and have been submitted to HMRC electronically.

To ensure compliance with the above criteria, we have examined a selection of all payments individually in excess £2,000, together with a more random sample of every 40<sup>th</sup> cashbook transaction irrespective of value. To December 2019, 49 payments were selected totalling £241,292 and representing 64% by value of all non-salary related payments made at this date.

## **Conclusions**

*We are pleased to report that no matters have arisen in this area of our review process warranting formal comment or recommendation.*

## **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 identified in order to minimise the opportunity for their coming to fruition.

We are pleased to note that the Financial Management Risk Assessment were last reviewed and adopted at the Council meeting held on 11<sup>th</sup> March 2020.

The Council's insurance is provided by Zurich: we have examined the policy schedule for the year to 31<sup>st</sup> May 2020 to ensure that adequate cover remains in place in respect of the Council's assets and that, where applicable, suitable Fidelity Guarantee and Business Interruption / Loss of Revenue protection is also in place: we note that the current cover is £15 million in respect of



Public Liability, £10 million in respect of Employers Liability and £1 million in respect of Fidelity Guarantee. We believe these levels of cover to be adequate.

### **Conclusions**

*We are pleased to report that no matters arise in this area of our review process warranting formal comment or recommendation: we are pleased to note that the Council's risk assessments continue to be formally reviewed on a regular basis.*

## **Precept Determination and Budgetary Control**

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount to be precepted on the Borough Council, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans. meet this objective, we have:

- Noted that the General Management Committee and Council continue to receive regular budget performance reports during the year.
- Also noted that a detailed budget exercise was undertaken and approved by Council at its meeting on 15<sup>th</sup> January 2020.
- Further noted that the precept of £493,879 has been agreed by Council at the same meeting an increase of 2% from 2020-21

### **Conclusions**

*We are pleased to report that no matters have arisen in this area of our review process warranting formal comment or recommendation.*

## **Review of Income**

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. The sources of income available to the Council are Hall Hire, Allotments, Ticket Purchase, Adverts and Coach trips.

On the January 2020 visit we reviewed the income stream relating to Hall Hire. The bookings, including regular hirers are managed using the RBS Booking Software. Refundable deposits of £200 are taken for one off events which is held in cash in the safe. Each month a physical check of the deposits held is undertaken and reconciled to the RBS system. Deposits are only returned on production of identification with receipts being issued. Banking of all income is done in a timely manner.

### **Conclusions**

*In view of the above, there are no issues to warrant formal comment or recommendation in this area.*

## Petty Cash Account

A petty cash account is operated in the Council's office on a simple "top up as required" imprest basis. We are pleased to note that all petty cash payments are supported by trade invoices and that VAT is accounted for on this expenditure.

We examined a sample of transactions during the January visit and have also verified the physical balance to £540.57 in cash and vouchers held by the Deputy Clerk.

### Conclusions

*We are pleased to report that no matters arise in this area of our review process warranting formal comment or recommendation.*

## Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed and the requirements of HM Revenue and Customs (HMRC) 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 regards employee contribution percentages now being based on actual salary including overtime rather than on the Whole Time Equivalent salary. We have:-

- Reviewed the Council's payroll procedures, examining the August 2019 payroll.
- Noted that the payroll continues to be outsourced to Hertfordshire Borough Council;
- Checked and agreed the amounts paid to individuals by reference to the Council's staff personnel records and the approved NJC pay scales.
- Checked that PAYE, NIC and superannuation deductions for the month have been made accurately by reference to the HMRC "Basic PAYE Tools" software, also ensuring that pension contributions have been deducted in accordance with the bandings applying at the present time; and
- Confirmed that staff net pay, Tax / NI and Superannuation totals have been properly paid to Employees and relevant agencies accurately and in a timely manner.

### Conclusions

*We are pleased to report that no matters arise in this area of our review process warranting formal comment or recommendation.*

## Asset Register

The Governance and Accountability Manual requires all councils to develop and maintain a register of assets identifying detail of all land, buildings, vehicles, furniture and equipment owned by the Council.

The Asset Register is currently reported on a spreadsheet which we are pleased to note has been updated additions and disposals within the 2019-20 financial year.

We also note that work is in progress to transfer the asset register to the RBS software.

### **Conclusions**

*We are pleased to report that no matters have arisen in this area of our review warranting formal comment or recommendation; we have ensured that the correct value of fixed assets has been recorded in the AGAR.*

## **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, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements. We note:-

- The Council has 3 long term investments of £100,000. Close Brothers which matures on 5<sup>th</sup> May 2020, Investec which matures 26<sup>th</sup> October 2020 and Aldermore Bank which matured on 20<sup>th</sup> January 2020 this has been reinvested for a further year.
- The Council has not issued any loans to third parties during the year to date.

### **Conclusions**

*We are pleased to report that no issues have been identified in this area, warranting further comment.*

## **Statement of Account and AGAR**

The 1996 Accounts and Audit Regulations required all Councils to prepare annually a detailed Statement of Accounts, together with supporting statements identifying other aspects of the Council's financial affairs.

We have reviewed the Statement of Accounts and AGAR detail prepared, as generated from the accounting software, with no obvious errors or anomalies in the detailed content

### **Conclusions**

*On the basis of our detailed work during the course of the year on the Council's systems of financial control and content of the detailed Statement of Accounts and that summarised detail set out in the AGAR, we have signed off the Internal Audit Report of the AGAR assigning positive assurances in each relevant area.*

## Section 2 – Accounting Statements 2019/20 for

ELSTREE AND BOREHAMWOOD TOWN COUNCIL

AGENDA ITEM 7 (ii) (c)

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	544,547	452,060	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	461,662	472,718	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	240,637	143,430	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	310,766	299,147	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	484,021	385,814	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	452,060	383,246	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	456,929	389,538	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,440,950	1,563,730	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
	N/A	N/A	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

I confirm that these Accounting Statements were approved by this authority on this date:

03/06/20

as recorded in minute reference:

Signed by Chairman of the meeting where the Accounting Statements were approved

## Section 3 – External Auditor Report and Certificate 2019/20

In respect of **ELSTREE AND BOREHAMWOOD TOWN COUNCIL**

### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2019/20

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2019/20

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

\*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

## Annual Governance and Accountability Return 2019-20

### Addendum – Coronavirus Emergency Regulation changes

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#### The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

Owing to the increasing impact of COVID19 MHCLG has made amended Regulations which **extend the statutory audit deadlines for 2019-20** only for all Category 2 smaller authorities (town and parish councils, parish meetings, internal drainage boards and other authorities).

- The requirement for the public inspection period to include the **first 10 working days of July has been removed**
- Instead, smaller authorities must commence the public inspection period **on or before 1 September 2020**
- The AGAR must be approved and published by **31 August 2020 at the latest** or may be approved earlier, wherever possible.

This means that the period for the exercise of public rights can now be held any time after the approval of the accounts and AGAR as long as it is commenced on 1 September at the latest.

Authorities should publish the dates of their public inspection period. If this is significantly earlier or later than in previous years they should inform the public through their websites (where available) of the reasons why they are departing from normal practice for 2020.

- The publication date for final, audited, accounts will move from **30 September to 30 November 2020** for all local authorities.

This is the date by which the Part 3 AGAR Sections 1, 2 and 3 including the completed External Auditor Report and Certificate must be published.

This does not apply to an authority that has certified itself as exempt and submitted a Certificate of Exemption to the external auditor.

#### The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

In relation to the meetings needed to approve the accounts and AGAR, MHCLG has made separate Regulations to enable meetings to be held remotely, and to hold and alter the frequency and occurrence of meetings without the need for further notice.

The provisions for remote meetings apply to all authorities **EXCEPT** Parish Meetings who must hold a public meeting and approve the AGAR before 31 August.

Separate changes to allow remote meetings apply to Internal Drainage Boards.

## WHAT EXEMPT AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 require that:

1. The statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Part 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority that starts on or before 1 September 2020.
2. The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
3. The responsible financial officer for an exempt authority must, on behalf of that authority, publish **(which must include publication on the authority's website)**:
  - (a) the Accounting Statements (i.e. Section 2 of the AGAR Part 2), accompanied by:
    - (i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;
    - (ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Part 2); and
    - (iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Part 2); and
  - (b) a statement that sets out—
    - (i) the period for the exercise of public rights;
    - (ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
    - (iii) the name and address of the local auditor;
    - (iv) the provisions contained in section 25 (inspection of statements of accounts etc), section 26 (inspection of documents etc) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

## HOW DO YOU DO IT?

You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document; and publish **(including publication on the smaller authority's website)** the following documents, the day before the public rights period commences:

- a. the approved Sections 1 and 2 of Part 2 of the AGAR; and
- b. the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following **suggested** dates: Monday 15 June – Friday 24 July 2020. (The latest possible dates that comply with the statutory requirements are Tuesday 1 September – Monday 12 October 2020); and
- c. the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: ELSTREE AND BOREHAMWOOD TOWN COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF ANNUAL GOVERNANCE & ACCOUNTABILITY  
RETURN (EXEMPT AUTHORITY)**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27**

**The Accounts and Audit Regulations 2015 (SI 2015/234)**

**The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)**

NOTICE	NOTES
<p>1. Date of announcement <u>4 JUNE 2020</u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2020, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>HRO JONES - TOWN CLERK RFO</u> <u>FAIRWAY HALL 8 ROOK CLOSE</u> <u>BOREHAMWOOD, WIDE SBT</u></p> <p>commencing on (c) <u>Monday 15 June 2020</u></p> <p>and ending on (d) <u>Friday 24 July 2020</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>HRO JONES - TOWN CLERK</u> <u>RFO</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must start on or before 1 September 2020.</p> <p>(e) Insert name and position of person placing the notice - this person must be the responsible financial officer for the smaller authority</p>



## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

### The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2019 for 2018/19 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

## Schedule of accounts for payment and resultant cheques signed

Voucher No	Cheque No	Payee	Details	Amount £	VAT Reclaim	Nominal Code	Statutory Power
502	DD1/3/20	Affinity for Business	Office Water Supply 1/10/19 - 31/3/20	£90.23	£0.00	1612/106	LGA 1972 s. 111
503	DD8/3/20	Affinity for Business	Stapleton Water Supply 1/10/19-31/3/20	£303.67	£0.00	2112/201	SHAA 1908 s. 23
504	DD1/3/20	Affinity for Business	Allum Lane Water Supply 1/10/19-31/3/20	£82.38	£0.00	2112/201	SHAA 1908 s. 23
505	DD1/3/20	Affinity for Business	Melrose Water Supply 1/10/19-31/3/20	£188.33	£0.00	2112/201	SHAA 1908 s. 23
506	801008	Eyevine Ltd	Image Costs / Teddy's Trails Walks Books	£72.00	£12.00	9014/325	LGA 1972 s. 145
507	DD2/3/20	BT	February Telephone Charges	£139.72	£23.28	1420/104	LGA 1972 s. 111
508	801009	D2D Distributions Ltd	TC Distribution Issue #37	£1,134.00	£189.00	4568/405	LGA 1972 s. 145
509	801010	Enfield Skips Ltd	Melrose 7 Yard Skip Hire	£264.00	£44.00	2142/201	SHAA 1908 s. 23
510	801011	e-on	Seasonal Illuminations Electricity Supply	£851.16	£40.53	4869/408	LGA 1972 s. 145
511	801012	First Class Business Solutions	Photocopier Costs	£84.48	£14.08	1438/104	LGA 1972 s. 111
512	801013	Hearn's Coaches Ltd	School Swimming Programme February 2020	£2,520.00	£0.00	4363/403	LGA (MP) 1976 s. 19
513	801014	HMRC	Payroll: Tax & NI March 2020	£5,300.61	£0.00	1301,1303/103	LGA 1972 s. 112 (1)
514	801015	Hertsmere Borough Council	Mayoral Hertsmere Civic Dinner & Awards	Cancelled			
515	801016	Hertfordshire County Council	Payroll: Superannuation March 2020	£5,456.91	£0.00	1301/103	LGA 1972 s. 112 (1)
516	801017	Hertfordshire County Council	Hall Supplies	£29.21	£4.87	1616/106	LGA 1972 s. 111
517	801018	Kellmatt Ltd	Teddy's Trails Book x 1000 + Artwork	£7,675.00	£250.00	9014/325	LGA 1972 s. 145
518	801019	H Jones (Reimbursement)	Image Costs / Teddy's Trails Walks Books	£60.00	£0.00	9014/325	LGA 1972 s. 145
519	801020	H Jones (Reimbursement)	VE Day Bunting	£89.90	£0.00	1487/104	LGA 1972 s. 145
520	801021	H Jones (Reimbursement)	SLCC Conference Travel Expenses	£65.70	£0.00	1408/104	LGA 1972 s. 111
521	DD13/3/20	METRO Bank	Payroll: March 2020	£13,149.58	£0.00	1301/103	LGA 1972 s. 112 (1)
522	801022	Parkside Primary School	15 % Swimming Contribution Summer 2020	£79.20	£0.00	4363/403	LGA (MP) 1976 s. 19
523	801023	St Nicholas School	15 % Swimming Contribution Summer 2020	£79.20	£0.00	4363/403	LGA (MP) 1976 s. 19
524	801024	Waterlogic GB Ltd	Water Cooler Rental	£13.30	£2.22	1410/104	LGA 1972 s. 111
525	801025	Woodlands Primary School	15 % Swimming Contribution Summer 2020	£79.20	£0.00	4363/403	LGA (MP) 1976 s. 19
526	801026	J Levene	Hall Booking Refund	£245.00	£0.00	1627/106	LGA 1972 s. 111
527	801027	Stevenage Computer Services	IT Support	£262.50	£0.00	1439/104	LGA 1972 s. 111
				£38,315.28	£577.76		

  
Councillor

  
Councillor

  
Finance Officer

  
Responsible Finance Officer

Confirmed Approved Signed by Council on 03/06/20

16-Mar-20

[LGA: Local Government Act]

[PCA: Local Parish Councils Act]

[WM (LAP) A: War Memorials (Local Authorities' Powers) Act]

[LGRA: Local Government and Ratings Act]

[LG (MP) A: Local Government (Miscellaneous Provisions) Act]

[SHAA: Small Holding & Allotment Act]

[LA (Members Allowance) (England) Regulations 2003, SI 2003/1021]

[Employee Fidelity, Employers Liability (Compulsory Insurance)]

[Local Authorities' Powers Act Extended by Local Government Act] [Open Spaces Act]

# **Four new look, safer town centres for this Bank Holiday Weekend**

Hertfordshire County Council, in partnership with District and Borough Councils, will be changing the way four town centres look from this weekend (23 March 2020) to support the public to safely socially distance.

This is part of the Covid-19 recovery effort by Hertfordshire, and although being led by Public Health, the changes to the town centres are designed to support residents, businesses and families to remain safe as Government allow High Streets to reopen in a phased and gradual manner.

Watford, Bishop's Stortford, Borehamwood and Hertford - will see safety measures such as closing the road off to traffic, removing parking or narrowing of roads - to help pedestrians. Upto a dozen further town centres will follow suit from early next week, subject to the initial learning as well as future supplies of barriers and signage.

As more people are returning to work and retail operations gear up from June, Central Government has encouraged all Highways teams across the country to take action to help the public socially distance.

Detailed considerations have also been given to the need for: access for local residents, public transport, emergency services, deliveries and accessibility for the disabled.

Councillor Phil Bibby, Cabinet Member for Highways and Environment, said:

"This is a rapidly moving project, and we are now in a position to start rolling out some of the measures ahead of the Government's timeline.

"We're playing our part during this time, and hope residents will continue to demonstrate kindness to each other by keeping the 2 metres distancing.

"I understand and recognise that those living in town centres may experience some disruption, as the traffic management changes. But I hope they will appreciate feeling that their streets are made safer for pedestrians and residents alike as a result of the changes."

Jim McManus, Director of Public Health at Hertfordshire County Council, said:

"We have been advising our Highways colleagues to ensure that they have the right measures in place to allow people to safely go about their business in town centres, and enable them to socially distance as they do so."

**- ENDS-**

## **Notes to editors:**

Further information and the detailed street designs for the first four town centres will be available over the next day or so.

Towns seeing changes from next week are; Harpenden (Bowers Parade), Hitchin (B656 train station to town centre), Hitchin (Bancroft Road, High Street, Market Place, Sun Street), Knebworth (Station Road), Knebworth (railway bridge, Station Road), Radlett, Royston, St Albans (town centre), St Albans (Hatfield Road), Ware, Welwyn. These will be managed in a phased manner, with the exact timescales still to be confirmed.