



BUCKINGHAM TOWN COUNCIL

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Town Clerk: Mr. C. P. Wayman

25 July 2017

Councillor,

You are summoned to a meeting of the **Resources Committee** of Buckingham Town Council to be held on **Monday 31st July 2017** at 7pm in the Council Chamber, Cornwalls Meadow, Buckingham.

Mr. C. P. Wayman
Town Clerk

Please note that the Resources Committee will be preceded by a Public Session in accordance with Standing Order 3.f, which will last for a maximum of 15 minutes.

AGENDA

1. Apologies for Absence

Members are asked to receive apologies from Members.

2. Declarations of Interest

To receive declarations of any personal or prejudicial interest under consideration on this agenda in accordance with the Localism Act 2011 Sections 26-34 & Schedule 4.

3. Minutes of last meeting

To receive the minutes of the Resources Committee meeting held on Monday 12th June 2017 ratified at the Full Council meeting held on 26th June 2017.

4. Minutes of CSG Committee

To receive the minutes of the CSG Committee meeting held on Wednesday 25th July 2017. Previously circulated

5. Internal Audit

5.1 Internal Audit Report 2016-17

To receive and agree the Internal Audit report for 2016/17

Appendix A

5.2 Internal Auditor 2018

To agree the Internal Auditor for 2018

Appendix B

6. Action Report

Appendix C

Buckingham



Twinned with Mouvaux, France



Members are reminded to declare any prejudicial interest as soon as it becomes apparent.
All Committee documents can be found on the Buckingham Town Council's website. Alternatively, the Clerk send you a copy of any minutes, reports or other information. To do this, send a request using the contact details set out above.

To receive the action reports as per the attached list

7. Apprenticeship

To receive a written report from the Town Clerk

R-15-17

8. Accounts and Budgets

Members are asked to receive and consider the attached Income and Expenditure reports.

Appendix D

9. Invoices passed for payment, and income received

Members are asked to receive the attached schedule of invoices paid

Appendix E

10. Bank Charge Cards

To receive a written report from the Finance Officer

R-16-17

11. Scenario Planning

To receive a written report from the Town Clerk

R-17-17

12. Cemetery Training

To receive a written report from the Town Clerk

R-18-17

13. Chairman's Announcements

14. Date of next meeting

Monday 18th September 2017

To:

Cllr Ms. J. Bates Chair
Cllr. T. Bloomfield
Cllr. Mrs. G. Collins
Cllr. P. Collins
Cllr. J. Harvey Mayor
Cllr. P. Hirons
Cllr. D. Isham
Cllr. A. Mahi

Cllr. H. Mordue
Cllr. Ms. Newell Vice Chair
Cllr. Mrs. O'Donoghue
Cllr. M. Smith
Cllr. Mrs. Strain-Clark
Cllr. R. Stuchbury
Cllr. M. Try

Buckingham Town Council

Internal Audit Report 2016-17 (Final update)

Stuart J Pollard

Director

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.

This report sets out the work undertaken in relation to the 2016-17 financial year, during our two visits to the Council, which took place over two and a half days on 1st and 2nd March and 7th May 2017.

Internal Audit Approach

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

This report provides detail of the further areas examined at this final visit, together with an update on the current status of those issues identified in our interim report.

Overall Conclusion

We have concluded that, on the basis of the work undertaken this year, the Council maintains generally adequate and effective internal control arrangements: however, we identified a number of areas at our interim visit where we considered that the internal controls could and should be further strengthened to protect not only public funds, but also the staff managing them. We also identified a few anomalies within the 2016-17 accounting records, details of which were discussed with the Town Clerk and Accounts Assistant both in advance of and during the course of our interim visit with appropriate amendments made to correct the identified errors.

Detail of the areas identified are set out in the body of the detailed report following with resultant recommendations further summarised in the appended Action Plan. We are pleased to acknowledge the actions already taken to address issues identified and raised in our interim report: where action remains to be taken or finalised, we will revisit those areas again at our interim review visit for 2017-18 to ensure ongoing progress is maintained.

On the basis of the generally satisfactory conclusions drawn on the areas examined and detailed in the following report, we have signed off the Internal Audit Report in the Annual Return assigning positive assurances in each relevant area.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council uses the Omega software to maintain its accounting records, with a single current bank account in place with Lloyds Bank.

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. We have consequently: -

- Agreed the opening trial balance detail in the financial software for 2016-17 with the closing detail contained in the 2015-16 Statement of Accounts and Annual Return;
- Ensured that the cost centre and nominal ledger income and expenditure coding structure is appropriate for purpose;
- Checked to ensure that the financial ledger remains “in balance” at the financial year-end;
- Checked and agreed detail in the cashbook, examining four months’ transactions (April and August 2016, plus January and March 2017) to supporting bank statements for the same four months;
- Agreed the bank reconciliation detail at each month-end for the same four months;
- Ensured the accurate disclosure of the combined cash and bank balances at the year-end in the Annual Return;
- Discussed the arrangements for preparation and review of journals raised on the accounting software; and
- Discussed the back-up procedures for the Council’s PCs.

Conclusions and recommendations

We requested a copy of the backed-up accounting software in advance of our first to the Council in order that we could undertake a degree of preparatory work prior to that visit. In examining the content of the software, we noted a few issues, detail of which we drew to the Town Clerk’s and Accounts Assistant’s attention: specifically, we noted: -

- *That the Accounts were not in balance from M09: this has subsequently been corrected with assistance from RBS Software;*
- *The existence of a second cashbook with a negative balance of £1,830.34, rather than a Nil balance as expected, which has arisen from the duplicated entry of two cheques (numbers 8191 & 8192) in this and the main account cashbooks: these entries were corrected accordingly during the course of our visit;*
- *That, in entering these as duplicated entries the expense on cheque 8192 had been coded to separate budget heads when posting them to the numbers 1 & 2 cashbook accounts: this posting error was duly corrected;*
- *One deposit, entered in the cashbook in December 2015 for £200.00, remained uncleared on the bank reconciliation as at 31st January 2016: we discussed this with the Accounts Assistant who made the appropriate correcting entry in the accounts;*

- *The bank reconciliation as at 31st January 2017 (and preceding months) includes as an uncleared payment a petty cash reimbursement, drawn in August 2016, on cheque number 8160 for £250. Similarly, an uncleared deposit of £250 appears on the January reconciliation. The cheque has already cleared the bank and the uncleared deposit appears to be a compensating error and required offsetting against the “paid” cheque; and finally*
- *Where cheques and deposits are to be written back in the cashbooks, they should be recorded as negative payments or receipts rather than entered as receipts and payments respectively.*

We also note that bank reconciliations are not being presented to either the full Council or Resources Committee for periodic, ideally at least quarterly, review as required by the Governance and Accountability Manual (G&AM). We suggested that, rather than involve the full council, one councillor be nominated to undertake the review. We also noted that the journals raised by the Accounts Assistant were not being subjected to independent review and sign off, which we consider best practice.

We noted that Mazars (the Council’s external auditors) required amendments to the 2015-16 in relation to a number of long-standing uncleared cheques as at 31st March 2016, requiring the Council to effectively write them back as “Other income” in Box 3, Section 2 of the year’s Return. Strictly, as they were unhonoured expense items, the correct treatment should have been to reduced “Other expenditure” at Box 6 of the year’s Return, as the treatment applied has had the effect of increasing income and expenditure for the year, albeit by the small sum of £645.

- R1. *When closing down each month on the accounting software, the Trial Balance should be reviewed to ensure that the accounts remain in balance: this should be achieved using the Data Check facility in the Management Accounts suite of the Omega software. Any imbalance should be investigated and, if necessary, be referred to RBS Software for assistance in its correction. **This has been completed; the month in question had an anomaly due to a system corruption on the software.***
- R2. *As advised by Mazars, any long-standing uncleared cheques or deposits should be followed up and reversed accordingly, posting them as negative transactions (Payments and Receipts respectively) in the cashbook. **Noted and actioned accordingly.***
- R3. *In order to comply with the Governance and Accountability Manual, bank reconciliations should be presented to Council or a nominated councillor for independent review and “sign-off” at least quarterly in order to ensure that any anomalies, such as those listed above, are investigated and corrected appropriately. **Agreed: the Chair of Resources will do this.***
- R4. *In line with best practice, all journals raised should be scrutinised and “signed-off” by the Town Clerk. **Agreed for appropriate action.***

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust series of corporate governance documentation in place; that Council and Committee meetings are conducted in accordance with

the adopted Standing Orders (SOs) 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. Consequently:

- We note that the Standing Orders (SOs) and Financial Regulations (FRs) were last reviewed, updated and adopted in 2015 and 2013 respectively and are consequently significantly out of date and do not reflect recent legislative changes affecting contracting arrangements (the EU and Public Contracts Regulations refer) and the repeal of the requirement for two signatories to sign all payable orders (1972 LG Act, Section 150(4));
- We note that the Town Clerk has undertaken a review of these documents and has, subsequent to our interim visit, presented them to Council for approval and adoption. In order to assist the him we provided an electronic copy of the latest FRs together with copies of a raft of NALC guidance on procurement arrangements following the above changes in legislation; and
- We have extended our examination of the Council's minutes, examining those for the Full Council and its Standing Committee meetings held in 2016-17 and to date in 2017-18 with a view to identifying whether or not any issues exist that may have an adverse effect on the Council's future financial stability, both in the short and longer term.

In examining the extant FRs, we noted that a formal tender limit of £5,000 was recorded. We considered that, for a Council the size of Buckingham, this was too low and could potentially dissuade contractors from preparing and submitting a formal tender. Consequently, we suggested that a more realistic value of £25,000 as indicated in the latest NALC model FRs, be applied in future: this would also bring the FRs into line with the requirements of the Public Contracts Regulations as regards advertising such contracts on the Government's Contract Finder website.

We are also pleased to note that, having met the required criteria, the Council has duly adopted the General Power of Competence.

Conclusions and recommendation

We are pleased to record that no significant issues arise in this area, although as indicated in our interim report, we considered that a more realistic value should be determined for formal tender action, which we are pleased to note has been amended accordingly.

*R5. In reviewing and adopting revised Standing Orders and Financial Regulations, consideration should be given to determining a higher (than current) level at which formal tender action is required. **These have been revised and the limit raised to £25,000.***

Review of Expenditure and VAT

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- That members are provided with, and approve, the regular schedules of payments made;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;

- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

In order to confirm the effectiveness of the control and governance arrangements over payments, we have selected a sample of individual payments processed in the financial year including all those individually in excess of £3,500 together with a more random selection of every 35th cashbook transaction irrespective of value. Our test sample totals £472,950 and equates to 68% by value of all non-pay costs for the year.

We have reviewed the procedures in place for the approval and release of payments in discussion with the Accounts Assistant noting that invoices processed through the Purchase Ledger in Omega are filed either alphabetically in month order as they are paid or similarly in a separate file as “cashbook” payments, where not processed through the Purchase Ledger.

In reviewing the above sample of processed payments, we experienced some difficulties in tracing individual payments, partly due to the absence, in many cases, of full and effective cross-referencing detail being recorded on the documents. We also noted that the extant FRs indicated that the officer checking the invoices for arithmetic accuracy should certify them, but have seen no indication of such action.

We also note that the invoices afford no indication that members have reviewed them when signing cheques, etc. Following a relatively recent fraud perpetrated by a Clerk where invoices were not “signed-off” by members and the Clerk was representing the invoices for payment and cheque signing (the Clerk was writing the cheques with ink which could be erased and the payees name changed to hers once they had been signed by members): we considered that this was an area where significant improvement in the controls being exercised was required. Consequently, we suggested that members signing cheques should also initial the supporting documentation in order to reduce the risk of duplicated payments being processed and to further enhance the security over the process of releasing funds to traders; payments processed by Direct Debit or BACS should be subjected to similar scrutiny and sign-off.

We suggested to the Town Clerk and Accounts Assistant that, in order to afford even greater “openness” and evidence of officers’ and members’ involvement in the payment approval and release process, together with increasing the protection to staff of any potential allegation of malpractice, consideration should be given to the acquisition and use of a suitably designed rubber certification stamp to be affixed to every invoice / payment document. Such a stamp should ideally incorporate the following detail: -

- Officer’s initials confirming receipt of goods or services;
- Certification of arithmetic accuracy of invoice;
- Initials of members approving the payment;
- Account cost and expenditure code; and
- Cheque number or unique BACS / DD reference number; and
- Date of physical payment.

We note that VAT reclaims are submitted to HMRC quarterly in electronic format, as now required by HMRC, and have examined the four quarters’ reclaims for the year ensuring that they are in agreement with the supporting Omega control account detail. At our interim visit, we noted that the 2015-16 closing balance on the VAT control account differed from the final 2015-16 quarter’s reclaim as submitted, values being £27,975.50 and £18,810.45 respectively, an

apparent under-reclaim of £9,165.05. We noted that HMRC had reimbursed the Council with a total of £59,208.84 (£18,810.45 [15-16] + £5,499.29 [June '16 reclaim] and £34,899.10 [September '16 reclaim]) in 2016-17. The control account had, at 31st December 2016, a balance of £41,556.29, leaving a residual seemingly unclaimed balance of £34,418.31 (i.e. 31st December balance £41,556.29 less outstanding repayment of the December quarter's reclaim of £8,232.54).

The above indicates that entries in the VAT control account were not matching accurately the detail generated by the Omega software for recovery and suggested that assistance again be sought from RBS to examine detail in the control account and reclaim support documents for both 2015-16 and 2016-17 in advance of the current year-end close down in order to ensure that the final 2016-17 quarter's / year-end reclaim matched the closing control account debtor balance. We are pleased to note the positive action taken to address this with a small variance between the two records at the financial year-end arising from further data being entered in the accounting system after preparation and submission of the final quarter's reclaim to HMRC. Officers are aware of the detail and will ensure correction in the first quarterly reclaim submission for 2017-18.

We also suggest that the Council's position with regard to the need to undertake a VAT Partial Exemption calculation should be reviewed in view of the income now being received from the Lace Hill Community Centre and to ensure that the £7,500 limit is not exceeded or likely to be in the near future. We are pleased to note that our suggestion that technical assistance in completion of the calculation has been actioned with a recommendation due to go to Council regarding "opting to tax" which should, inter alia, help ensure that the Council remains within the necessary parameters and will not forfeit the ability to reclaim VAT.

Conclusions and recommendations

As indicated above, we consider that improved controls and evidencing of officer and member scrutiny of invoices being processed for payment should be implemented, ideally with suitable certification detail being "stamped" on each payment document. Where payments are made by standing order or direct debit, the supporting documents should also be subjected to officer and member scrutiny and certification. Additionally, we suggested to the Accounts Assistant that a unique processing number should be applied to each Direct Debit and BACS payment with that reference number also being recorded on the invoice / payment documentation and in the cashbook: this is particularly relevant where the same value payment is processed monthly throughout the year.

We also asked that consideration be given to possible improved ways of filing processed payments in order to ensure they may more readily be traced.

R6. In order to further strengthen controls and afford greater security for staff and members, consideration should be given to the acquisition and use of a suitably designed stamp, as indicated in the body of the report, to be initialled by officers and members, together with full and effective cross-referencing to cheque, BACS or Direct debit reference numbers. An appropriately designed stamp will be acquired and implemented in due course.

R7. Consideration should also be given to simplifying the manner in which processed payments are filed in order to simplify the task of identifying them. These are now being filed in date order. Cashbook payments and receipts will have monthly dividers for 2017-18.

- R8. *The apparent anomalies between the VAT control account and reclaims submitted to HMRC should be investigated and corrected prior to the current financial year-end in order to ensure that the final quarter's reclaim for 2016-17 accurately reflects the recoverable amount in the control account and to be shown as a year-end debtor. The necessary adjustments have been made and submitted to HMRC.*
- R9. *In order to safeguard its position with HMRC, the Council should arrange for a "VAT Partial Exemption" calculation to be undertaken. A review has been undertaken and the Council will be discussing "opting to tax" the Lace Hill Community Centre.*

Assessment and Management of Risk

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

- In addition to event and site-specific Health and Safety risk assessments prepared by officers, a Financial Risk Assessment Register is also in place, which we are pleased to note has been reviewed and re-adopted by the full Council at its March 2017 meeting. Whilst we consider the Financial Risk Assessment to be a sound document, we drew the Town Clerk's attention at our interim visit to software specifically designed for this tier of Local Government, namely the "LCRS – Local Council Risk System" developed by a company in Scotland (DMH Solutions). The software is sold in disc format for a cost of around £110 plus VAT and is used by a number of our clients: it includes detail of some 500 potential individual risks which are scored for likelihood of coming to fruition and also for the potential financial and / or political impact should they arise. Where risks are scored as medium to high an Action Plan is generated: we consider that another major benefit of the software is that, for each potential risk area, reference to any relevant legislation is identified, plus it will also generate Health / Safety and Insurance checklists; and
- The Council is insured with Zurich plc and examined the 2016-17 policy schedule noting that Employer's and Public Liability stand at £10 million and £15 million respectively, with Fidelity Guarantee cover set at £1 million and "Business Interruption - Loss of Revenue" at £180,000, all of which we consider appropriate for the Council's present needs.

Conclusions

There are no issues arising in this area that warrant formal comment or recommendation: we will continue to monitor the Council's approach to risk management at future visits.

Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from AVDC: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure.

We note that, following due deliberation, the 2017-18 Budget and Precept were finalised, the latter being formally adopted by Full Council in January 2017 at £707,082.

We are also pleased to note that members of the various Standing Committee meetings receive appropriate budget monitoring & management accounting reports routinely throughout the year, based on detail generated by the Omega accounting software. We have examined the year-end budget performance report obtaining appropriate explanations for the few variances existing by reference to the detailed transaction reports and in discussion with the Town Clerk and Accounts Assistant.

We have also considered the appropriateness of the levels of retained reserves noting that total funds of £288,520 are held at the financial year-end (£300,786 at prior year-end). Total Earmarked Reserves of £127,680 (£110,997 previously) are in place leaving a General Fund balance of £160,839 (£189,788 previously). This last balance equates to less than 3 months' revenue spending at 2016-17 level and is below the generally recognised CiPFA guideline of between three and six months; revenue spending. We have discussed the position with the Town Clerk noting the intention to restore the balance to a more appropriate level and will continue to monitor the position at next year's review visits commenting further if appropriate.

Conclusions

No issues arise in this area this year warranting formal comment or recommendation, although members will need to exercise some caution in relation to the level of retained reserves ensuring that the General Fund balance is not further eroded.

Review of Income

The Council receives income in addition to the Precept, primarily from room and sports facility lettings at Lace Hill Community Centre, property rents, burial and associated fees, market rents, roundabout advertising and occasional grants & donations, together with expended VAT, which is recovered quarterly.

Our objective is to ensure that robust procedures are in place to ensure that all income due to the Council is identified and invoiced (where applicable) appropriately with recovery effected within a reasonable time span.

At our interim visit, we examined the procedures for recording and recovery of income in respect of burials, noting that the Council is using the RBS Burials software, whilst also maintaining a formal handwritten Burial Register: we noted that the latter had not been updated since April 2016 and are now pleased to note that it has been brought virtually up to date with only a recent interment still to be recorded.

Additionally, we noted that, whilst entries had been made in the RBS Burial Register, the supporting undertakers' application forms had still to be filed. We examined the forms already on file relating to the four burials in April 2016 noting that detail of the amounts received were not always recorded, nor did the documents include reference to the bank paying in slip number: in order to ensure an effective audit trail is in place, we suggested that the undertakers' forms be annotated not only with the amount received, but also with the paying in slip reference number.

We noted that, as with burials, RBS software is in use to manage the Lace Hill Community Centre bookings. We selected a sample of one week's bookings (starting 1st December 2016) and

ensured that an appropriate invoice had been raised for each with recovery of income due received within an appropriate time frame, noting that two accounts still remained unpaid. We also ensured that an appropriate signed (by the hirer) booking form was in place for each hire in the test sample. Additionally, we noted that the report prepared and submitted to members recommending that the fee structure for hire of the Lace Hill Community Centre facilities should be simplified was duly adopted.

We also examined income arising from market rents noting that the twice weekly and periodic flea market income was not always banked on a regular basis. We are pleased to note that the Market Superintendent prepares for each market day a register of the attendees, fees due and collected, together with individual receipt numbers, arriving at a total to be handed over to staff at the Council offices. Whilst the sheets bear his initials, no formal hand over process exists and we noted during the course of our interim visit that the total funds received did not always match the totals on the collection records. Consequently, we suggested that, in order to protect the Market Superintendent and office staff receiving the takings for banking, the Superintendent should complete a more formal certificate identifying the amount collected and handed over and that the office staff should physically check the cash at the time of its hand over and sign the sheets confirming the amount actually received.

We have reviewed the detailed nominal income transaction reports for the full year, ensuring that all fees due are, as far as we may reasonably be expected to ascertain, being paid in a timely manner with no issues identified. We noted, however, that the Council Tax Support Grant (CTSG) had been erroneously posted as part of the precept: at our request, the Accounts Assistant raised an appropriate journal ensuring the CTSG is coded appropriately and will be reflected correctly as a Box 3, Section 2 entry in the year's Annual Return. We are also pleased to note that the income received from local traders in respect of advertising on the town's roundabouts is subjected to VAT, which is accounted for accordingly.

We have examined the year-end detail in the Sales Ledger "Unpaid Invoices by Date" report again noting the existence of a few long-standing unpaid accounts including a significant one of £75,400 relating to New Homes Bonus money due from AVDC, which we understand has now been paid, together with a few residual instances where income received had not been matched to the relevant invoice raised with the effect that both invoiced and received amounts appeared on the report.

Finally, in this area, we have prepared a year-on-year analysis of income across the various nominal account headings, detail of which will be fed into the planning of our approach to the 2017-18 internal audit review programme.

Conclusions and recommendations

Overall, we consider that income is being effectively controlled, although as indicated above, we consider that improved cross-referencing of burials information should be implemented to improve the audit trail with the register and filing brought up to date and maintained currently in future. As above, we also consider that, in order to more effectively protect staff, improvements should be made in recording the receipt and hand-over of market income cash.

R10. The responsible officer should ensure that undertakers' applications for interment identify clearly the amount received and also include cross-reference to the bank paying in slip number. New procedures have been implemented with appropriate cross-referencing.

R11. Improved controls over the receipt of cash income in respect of market rents should be introduced with the Market Superintendent clearly certifying the total cash received to be handed over, together with the office staff receiving the cash signing the attendance registers / collection sheets to confirm receipt of the cash. New procedures have been implemented with appropriate signatures being recorded on the documentation.

Petty Cash Account

The Council operates a petty cash account to defray sundry administrative expenses: the account is "topped up" as and when required with "round sum" cash withdrawals from Lloyds bank. We are required, as part of the Annual Return certification process, to consider the effectiveness of the Council's controls over any petty cash account or other cash holding.

We note that a separate cashbook is operated within Omega for the petty cash account with the Accounts Assistant also maintaining a spreadsheet record of expenditure incurred, which is coded accordingly to the petty cash account cashbook in Omega: whilst the periodic "top-ups" are routinely recorded in the Omega cashbook, only one entry relating to expenses incurred covering the year from April to October 2016 had been recorded in the petty cash account totalling £1,362.13 at the time of our interim review. We also noted that entries in the spreadsheet were grouped together in various categories (e.g. postage; staff tea, coffee & milk, cleaning materials, etc.). We endeavoured to agree the detail in the batches of till receipts supporting each category for the period to October 2016, but were not able to validate the amounts as recorded in every case.

We also checked the physical cash held at the time of our first visit (£253.14), together with 59 till receipts subsequent to those detailed above for April to October 2016 and totalling £537.62 that had not been entered in the Omega ledger; the total value of £790.76 did not match the then Omega balance of £794.62, an apparent shortfall of £3.86. We provided the Accounts Assistant with a copy of our spreadsheet listing of the un-entered till receipts and are pleased to note that she duly checked and agreed the detail as we had recorded. We are now pleased to note that all records were updated by the year-end and that the balances recorded on the spreadsheet and Omega were in synch.

In checking the petty cash tin, we also noted the holding of a £10 note and a bag of mixed coin totalling £9.50, the sources of which are unknown to the Accounts Assistant, but have apparently been in the tin for some time. We suggested that these unknown cash funds should be banked and coded as miscellaneous income, which was duly actioned.

Conclusions and recommendations

We were, at our interim visit, concerned to note that the petty cash vouchers were not sequentially numbered and that no payment detail had been recorded formally on a spreadsheet or in Omega since October 2016: we considered that each petty cash till receipt should be uniquely numbered and be entered on the spreadsheet in chronological order with appropriate analysis to facilitate accurate coding of the expenses incurred. Ideally, the spreadsheet should be entered and balanced to the physical cash holding at the close of each month: the petty cash held should also be subjected to periodic physical reconciliation to the supporting Omega cashbook record by an independent officer.

We were also surprised to note the high value of a number of individual payments made with 8 of the latest 59 receipts in excess of £20. Whilst we appreciate the probable need to purchase

stamps, which account for some of these high value payments in the period, other significant expenses should be made by alternative means. The use of a debit or credit card is now permissible and we suggested that consideration be given to the acquisition of one or more (as deemed appropriate) so that any high value expenses may be funded that way rather than through petty cash.

We also noted one or two instances where recoverable VAT had been incurred on payments, but did not appear to have been identified on the spreadsheet covering payments to October 2016 (e.g. twinning drinks): where a receipt bears a VAT Registration Number and the goods acquired are vatatable, then the VAT should be identified for periodic recovery.

*R12. The petty cash account records should be maintained currently, ideally with each receipt sequentially numbered and detail of each recorded month-by-month on a spreadsheet and balanced to the physical cash held. **These have been brought up-to-date and will be maintained routinely in 2017-18.***

*R13. The value of petty cash expended since October 2016, as identified by us, should be checked and, if confirmed, an appropriate adjustment be made to ensure that the current balance recorded in the Omega cashbook is adjusted to reflect the actual value of cash and till receipts, etc held. **This has been completed with the necessary adjustments made.***

*R14. The £19.50 cash held in the petty cash tin of unknown origin should be banked and coded appropriately as miscellaneous income. **Agreed and banked accordingly.***

*R15. Consideration should be given to the acquisition of a debit or credit card to cover the cost of high value purchases which should not ideally be made through petty cash. **The possible options will be discussed by the Resources Committee.***

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as last amended from 1st April 2015 with regard to employee contribution percentages. We have consequently, by reference to the February 2017 payroll detail:

- Ensured that the Council reviews and approves pay scales for staff annually, noting that the NJC award for 2016-17 had been implemented and that a full staffing review has also been completed, the results of which have been implemented from April 2017;
- Noted that the processing of the Council's monthly payroll is undertaken "in house" utilising bespoke Sage payroll software;
- Examined a sample of five staff personnel files ensuring that an appropriate employment contract was in place and that the salaries paid in February 2017 were in line with their contracts;
- Ensured that salary payments had been accurately processed for each employee agreeing gross pay for February 2017 to the Council's approved NJC pay scale spinal point and basic working hours;

- Ensured that Income tax and NI deductions from employees' and employer's NI contributions were calculated accurately for that same month;
- Similarly, ensured that superannuation deductions and employer's contributions had also been calculated appropriately, ensuring compliance with the employees' percentage scale of deductions applying from 1st April 2015;
- Examined the time sheet supporting the payment of overtime / enhanced hours to the one staff member affected in February 2017 ensuring it was appropriately approved for payment and that the correct overtime payment had been processed; and
- Verified the accurate payment of net pay to individual staff members.

Conclusions and recommendation

We were pleased to record that no significant issues were identified in this area, although, in verifying staff the gross salaries, we identified two staff for whom the payslips did not reflect the true gross salary payable for each. Further examination in conjunction with the Accounts Assistant revealed that the two staff should be in receipt of Statutory Sick Pay for the month and that, for some reason, it was not identified on the payslips resulting in under-payments to each with incorrect tax, NI and pension deductions being applied. We are pleased to note that the Accounts Assistant corrected the errors accordingly in a subsequent payroll run.

R16. Care should be taken to ensure that where staff gross salaries are abated by the Statutory Sick Pay (SSP) payable, the monthly salary is calculated with the SSP included on the payslips appropriately. Noted and appropriate corrections made.

Asset Registers

'Proper practice', as set out in the Governance and Accountability Manual, requires that all councils maintain a record of the assets they own. We are pleased to note compliance with this requirement, with the Clerk maintaining a very comprehensive spreadsheet register.

We are also pleased to note that the register is updated annually to reflect the net purchase cost of any new acquisitions, together with the removal of values in respect of any disposals. We noted that the cost of the new toilet block was not included in the register for 2016-17, being regarded as "work in progress", as it was not completed and handed over to the Council until 2017-18.

We have discussed the potential for development of a photographic register of assets with the Town Clerk noting his intention to take appropriate action as and when he undertakes a full review of the Council's asset stock during 2017-18 in order to ensure that the register is fully up-to-date. We are also pleased to note that the nominal asset value recorded in the register has been duly transferred to and recorded at Box 9 of Section 2 of the 2016-17 Annual Return.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation and will monitor the outcome of the Town Clerk's review of assets at our next review visit.

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 and 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.

The Council has no funds placed in investments currently, all funds being held in the Lloyds current account with no interest being received in the year to date. The Council has, on average, well in excess of £250,000 in the current bank account and, whilst the Council would now most probably be covered by the Government “compensation” scheme in the event of Lloyds failing, the maximum recovery would only be £75,000. Consequently, we suggest that urgent consideration be given to alternative “banking / investment” opportunities in order to ensure interest earning potential is maximised. Whilst we are not able to advise on suitable institutions into which to place funds, we draw the Council’s attention to the CCLA Deposit account which is used by a number of town and parish councils currently and is paying a reasonable rate of interest.

We note that the Council currently has one loan repayable to PWLB and have checked the two half-yearly repayments made in 2016-17 by reference to the PWLB repayment demands, also ensuring the accurate disclosure of the year-end residual loan liability in the year’s Annual Return.

Conclusions and recommendation

Given the level of funds held and the limitations of the Government’s compensation scheme in the event that a bank should “fail”, we consider that the Council needs to take appropriate action to consider potential alternative banking facilities to spread the risk of loss of funds, whilst also ensuring that a degree of interest is earned on the funds held currently.

R17. The Council should give serious consideration to the diversification of its available resources ensuring that the risk of “lost” funds is minimised, whilst also ensuring that a reasonable rate of interest recovery is obtained on any such deposits made. A paper will be going to Resource Committee suggesting potential “investment” opportunities to ensure security of funds and the achievement of some rate of return on the value of funds held.

Statement of Account and Annual Return

The Accounts and Audit Regulations, as amended periodically, require all Councils to prepare annually a Statement of Accounts, which is now embodied in the Annual Return. The information required is generated automatically by the Omega accounting software and we have duly verified the values to be disclosed in the 2016-17 Return at Section 2.

However, due to the external auditor’s requirement for amendment of the 2015-16 Return detail in relation to the long standing uncleared cheques totalling £645, the write back of the relevant cheques in the accounting software was only actioned in 2016-17 and consequently the values recorded in the software’s 2016-17 year-end detail will require amendment when entering detail on the Annual Return for 2016-17 in order to ensure that the correct year-end closing balances

are recorded. We have provided the Town Clerk with the amended detail and asked that we be provided with copies of Sections 1 & 2 of the Return once approved and signed by the Council.

Conclusions

No additional issues have been identified in this review area and we have duly signed off the Internal Audit Report in the Annual Return, assigning positive assurances in each relevant area.

Rec. Recommendation No.		Response
Review of Accounting Arrangements and Bank Reconciliations		
R1	When closing down each month on the accounting software, the Trial Balance should be reviewed to ensure that the accounts remain in balance; this should be achieved using the Data Check facility in the Management Accounts suite of the Omega software. Any imbalance should be investigated and, if necessary, be referred to RBS Software for assistance in its correction.	<i>This has been completed; the month in question had an anomaly due to a system corruption on the RBS system.</i>
R2	As advised by Mazars, any long-standing uncleared cheques or deposits should be followed up and reversed accordingly, posting them as negative transactions (Payments and Receipts respectively) in the cashbook.	<i>Noted and actioned accordingly.</i>
R3	In order to comply with the Governance and Accountability Manual, bank reconciliations should be presented to Council or a nominated councillor for independent review and "sign-off" at least quarterly in order to ensure that any anomalies, such as those listed above, are investigated and corrected appropriately.	<i>Agreed that the Chair of Resources will do this.</i>
R4	In line with best practice, all journals raised should be scrutinised and "signed-off" by the Town Clerk.	<i>Agreed for appropriate action.</i>
Review of Corporate Governance		
R5	In reviewing and adopting revised Standing Orders and Financial Regulations, consideration should be given to determining a higher (than current) level at which formal tender action is required.	<i>These have been revised and the limit raised to £25,000</i>
Review of Expenditure and VAT		
R6	In order to further strengthen controls and afford greater security for staff and members, consideration should be given to the acquisition and use of a suitably designed stamp, as indicated in the body of the report, to be initialised by officers and members, together with full and effective cross-referencing to cheque, BACS or Direct debit reference numbers.	<i>An appropriately designed stamp will be acquired and implemented in due course.</i>
R7	Consideration should also be given to simplifying the manner in which processed payments are filed in order to simplify the task of identifying them.	<i>These are now being filed in date order. Cashbook payments and receipts will have monthly dividers for 2017-18.</i>

Rec. No.	Recommendation	Response
Review of Expenditure and VAT (Continued)		
R8	The apparent anomalies between the VAT control account and reclaims submitted to HMRC should be investigated and corrected prior to the current financial year-end in order to ensure that the final quarter's reclaim for 2016-17 accurately reflects the recoverable amount in the control account and to be shown as a year-end debtor.	<i>A review has been undertaken and the Council will be discussing "opting to tax" the Lace Hill Community Centre.</i>
R9	In order to safeguard its position with HMRC, the Council should arrange for a "VAT Partial Exemption" calculation to be undertaken.	<i>The necessary adjustments have been made and submitted to HMRC.</i>
Review of Income		
R10	The responsible officer should ensure that undertakers' applications for interment identify clearly the amount received and also include cross-reference to the bank paying in slip number.	<i>New procedures have been implemented with appropriate cross-referencing.</i>
R11	Improved controls over the receipt of cash income in respect of market rents should be introduced with the Market Superintendent clearly certifying the total cash received to be handed over, together with the office staff receiving the cash signing the attendance registers / collection sheets to confirm receipt of the cash.	<i>New procedures have been implemented with appropriate signatures being recorded on the documentation.</i>
Review of Petty Cash		
R12	The petty cash account records should be maintained currently, ideally with each receipt sequentially numbered and detail of each recorded month-by-month on a spreadsheet and balanced to the physical cash held.	<i>These have been brought up-to-date and will be maintained routinely in 2017-18.</i>
R13	The value of petty cash expended since October 2016, as identified by us, should be checked and, if confirmed, an appropriate adjustment be made to ensure that the current balance recorded in the Omega cashbook is adjusted to reflect the actual value of cash and till receipts held.	<i>This has been completed with the necessary adjustments made.</i>
R14	The £19.50 cash held in the petty cash tin of unknown origin should be banked and coded appropriately as miscellaneous income.	<i>Agreed and banked accordingly.</i>
R15	Consideration should be given to the acquisition of a debit or credit card to cover the cost of high value purchases which should not ideally be made through petty cash.	<i>The possible options will be discussed by the Resources Committee.</i>

Rec. Recommendation No.	Response
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Review of Staff Salaries

R16 Care should be taken to ensure that where staff gross salaries are abated by the Statutory Sick Pay (SSP) payable, the monthly salary is calculated with the SSP included on the payslips appropriately. *Noted and appropriate corrections made.*

Investments and Loans

R17 The Council should give serious consideration to the diversification of its available resources ensuring that the risk of "lost" funds is minimised, whilst also ensuring that a reasonable rate of interest recovery is obtained on any such deposits made. *A paper will be going to Resource Committee suggesting potential "investment" opportunities to ensure security of funds and the achievement of some rate of return on the value of funds held.*

BUCKINGHAM TOWN COUNCIL

Resources Committee

Monday 31st July 2017

Contact Officer: Mr. Christopher Wayman

Subject: Internal Auditor

Background:

The Town Council is required to have an Internal Audit undertaken by an independent person as highlighted in the Governance and Accountability for Smaller Authorities in England 2017.

Information

Last year Auditing Solutions were commissioned to undertake the Town Council's Internal Audit of 2016/17. This was done with real professionalism and was well received by staff as being comprehensive, looking at issues and offering practical advice on changes to be implemented.

Last year the price was £1,050 with an expectation that the 2017/18 audit would be at a reduced cost of £840. This would include an interim visit to ensure things are progressing well.

The Town Council also received praise from the Internal Auditor on how prepared for the audit and the comprehensive response to their report.

Recommendation:

That the Council agrees to Auditing Solutions conducting the 2017/18 Internal Audit.

Appendix C

Min No	Title	Meeting Date	Work undertaken	Completed On/Update	Social Value	Officer Effort	Urgency	Total
140/16	Town Action Commission	13.06.16	Forward report to AVDC with a request for additional parent/ child parking towards the rear of the car park.	Arranging for after the toilets have been completed	3	4	3	10
723/16	Shopmobility	7.11.16	Resources committee to ask Shopmobility to conduct a service review with the view to looking at current and future needs		2	2	2	6
969/16	HS2 Community Environment Fund	12.6.17	Members agree a list of projects and asked the Town Clerk to form a scoping document and feedback to the 31 st July 2017 Committee Meeting.					
134/17	Lace Hill Sports and Community Centre Business Plan	12.6.17	The Town Clerk was tasked with producing figures for the LHSCC to be discussed alongside Mr Parkin's report.					
135/17	Section 106	12.6.17	Members discussed and AGREED for the Town Clerk to order the projects into appropriate categories and forward to the AVDC with a request that the Town Clerk is consulted on project ideas relevant to locality of any future development in Buckingham.					

BUCKINGHAM TOWN COUNCIL

Resources Committee

Monday 31st July 2017

Contact Officer: Mr. Christopher Wayman

Subject: Apprenticeship

Background:

Previously the Town Council has discussed the possibility of taking on an apprentice to aid in handling the work load. Initially this was to help with the outside maintenance. However, although there were 3 applicants there was no suitable candidate.

After this it was agreed to look into an apprentice within the office. However, the number of staff changes delayed this. With the increase in workload the last two years it is increasingly difficult to find where the time would be to train an apprentice.

Information

There has been an increase in the workload of the Estates department the last few years with the introduction of the devolved services and the increase of facilities with Lace Hill now online.

In an effort to free up the Estates Manager to undertake other tasks it is felt that it would be more productive to offer a role for 9 hours a week which could be filled by September (with no provider and no advertisement currently for an office apprenticeship it is unlikely that it could be filled this September). Initially it could be offered to existing staff members on part-time contracts to facilitate a quick and easy appointment. It would allow the Estates Manager to pass on a number of time consuming and relatively low skilled tasks e.g. filling out the cemetery paperwork and research into projects, to someone else.

There is currently £6,500 in the expenditure budget for an apprenticeship and £2,500 in estimated grant income. Thus leaving £4,000 as the net cost. Someone employed on SCP19 between September and the end of March would be an overall cost to the Town Council (including pension and National Insurance) of £3,635.

Recommendation:

That a trial until the end of March is undertaken with a person employed for 9 hours to undertake work for the Estates Department with the money being transferred from 101/4003 Apprenticeship.

24/07/2017

Buckingham Town Council

16:15

Detailed Income & Expenditure by Budget Heading 31/07/2017

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Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
RESOURCES								
101	PERSONNEL COSTS							
4000	WAGES & SALARIES ADMIN	176,342	32,792	134,000	101,208		101,208	24.5 %
4001	WAGES & SALARIES EXTERNAL	64,458	0	0	0		0	0.0 %
4002	PENSION DEFICIT	10,069	0	0	0		0	0.0 %
4003	APPRENTICESHIP	0	0	6,500	6,500		6,500	0.0 %
4005	ERS NATIONAL INS	19,677	2,837	10,560	7,723		7,723	26.9 %
4006	ERS PENSION CONT	24,797	6,316	21,000	14,684		14,684	30.1 %
4007	STAFF TRAVEL	460	68	500	432		432	13.5 %
4008	OCCUPATIONAL HEALTH	0	0	500	500		500	0.0 %
	PERSONNEL COSTS :- Expenditure	295,802	42,012	173,060	131,048	0	131,048	24.3 %
1001	APPRENTICESHIP GRANT	0	0	2,500	-2,500			0.0 %
	PERSONNEL COSTS :- Income	0	0	2,500	-2,500			0.0 %
	Net Expenditure over Income	295,802	42,012	170,560	128,548			
102	OFFICE EXPENSES							
4010	STATIONERY	1,922	447	1,650	1,203	161	1,042	36.9 %
4011	POSTAGE	618	4	600	596		596	0.6 %
4012	PHOTOCOPIER	1,972	182	1,700	1,518		1,518	10.7 %
4013	EQUIPMENT PURCHASE	180	0	325	325		325	0.0 %
4015	ADVERTISMENT	1,830	0	300	300		300	0.0 %
4017	SUBSCRIPTIONS	2,420	1,633	2,800	1,167		1,167	58.3 %
4018	TELEPHONE	8,489	900	3,700	2,800		2,800	24.3 %
4019	HIRE OF HALL	81	13	250	237		237	5.1 %
4021	HOSPITALITY	148	26	300	274		274	8.6 %
4023	TRAINING	5,587	174	5,000	4,826	95	4,731	5.4 %
4032	PUBLICITY	8,930	1,756	7,300	5,544		5,544	24.1 %
4038	COMPUTER EQUIP/MAINT	3,395	765	3,800	3,035		3,035	20.1 %
4041	WEB SITE PROVISION &	1,369	738	1,000	263		263	73.8 %
4043	PROTECTIVE CLOTHING /	420	92	500	408		408	18.4 %
4052	HEAT LIGHT POWER	1,894	19	2,900	2,881		2,881	0.7 %
4055	ALARM	310	0	350	350		350	0.0 %
4156	BUCKINGHAM CENTRE RENT	16,032	1,811	11,000	9,189		9,189	16.5 %
	OFFICE EXPENSES :- Expenditure	55,598	8,558	43,475	34,917	256	34,661	20.3 %
1010	CHAMBER HIRE	1,164	266	1,100	-835			24.1 %
1012	PHOTOCOPIER USE	29	0	10	-10			0.0 %
	OFFICE EXPENSES :- Income	1,193	266	1,110	-845			23.9 %
	Net Expenditure over Income	54,405	8,292	42,365	34,073			

Continued on Page No 2

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Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
103 COUNCILLORS							
4020 MAYOR'S DUTIES	1,800	102	1,800	1,698		1,698	5.7 %
4029 MAYOR'S CIVIC	1,200	1,200	1,200	0		0	100.0 %
4044 COUNCILLORS MILEAGE / EXPS	284	36	500	464		464	7.2 %
4045 COUNCILLORS ALLOWANCE	7,308	0	8,282	8,282		8,282	0.0 %
COUNCILLORS :- Expenditure	10,592	1,338	11,782	10,444	0	10,444	11.4 %
Net Expenditure over Income	10,592	1,338	11,782	10,444			
104 LEGAL REQUIREMENTS							
4014 AUDIT FEE	3,281	-2,420	3,500	5,920		5,920	-69.1 %
4022 INSURANCE	12,526	13,553	13,000	-553		-553	104.3 %
LEGAL REQUIREMENTS :- Expenditure	15,807	11,133	16,500	5,367	0	5,367	67.5 %
Net Expenditure over Income	15,807	11,133	16,500	5,367			
120 GRANTS (PREV 137)							
4077 OLD GAOL FUNDING	3,000	2,000	3,000	1,000		1,000	66.7 %
4081 CAB GRANT	0	0	5,000	5,000		5,000	0.0 %
4086 YOUTH CENTRE GRANT	0	5,000	5,000	0		0	100.0 %
4150 FILM PLACE FUNDING	1,250	0	1,250	1,250		1,250	0.0 %
GRANTS (PREV 137) :- Expenditure	4,250	7,000	14,250	7,250	0	7,250	49.1 %
Net Expenditure over Income	4,250	7,000	14,250	7,250			
125 COMMEMORATIVE ITEMS							
4501 CIVIC AWARD	0	0	280	280		280	0.0 %
4504 REMEMBERANCE WREATH	22	0	25	25		25	0.0 %
4505 MAYORS SALVER	540	180	180	0		0	100.0 %
COMMEMORATIVE ITEMS :- Expenditure	562	180	485	305	0	305	37.1 %
Net Expenditure over Income	562	180	485	305			
130 ADMIN RESERVES							
1176 PRECEPT	671,567	369,535	739,070	-369,535			50.0 %
ADMIN RESERVES :- Income	671,567	369,535	739,070	-369,535			50.0 %
Net Expenditure over Income	-671,567	-369,535	-739,070	-369,535			

Month No : 4

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
131 GRANTS							
4084 COMMUNITY CENTRE CAPITAL	3,728	0	5,000	5,000		5,000	0.0 %
4085 COMMUNITY CENTRE	0	371	51,400	51,030		51,030	0.7 %
4087 OTHER	19,104	11,900	11,900	0		0	100.0 %
GRANTS :- Expenditure	22,832	12,271	68,300	56,030	0	56,030	18.0 %
Net Expenditure over Income	22,832	12,271	68,300	56,030			
132 CONTINGENCIES							
4500 CONTINGENCIES	29,476	4,219	11,785	7,566		7,566	35.8 %
CONTINGENCIES :- Expenditure	29,476	4,219	11,785	7,566	0	7,566	35.8 %
Net Expenditure over Income	29,476	4,219	11,785	7,566			
304 BUCKINGHAM TOWN YOUTH COUNCIL							
4237 YOUTH COUNCIL BUDGET	0	0	900	900		900	0.0 %
4238 YOUTH COUNCIL ADMIN	0	0	100	100		100	0.0 %
BUCKINGHAM TOWN YOUTH COUNCIL :- Expenditure	0	0	1,000	1,000	0	1,000	0.0 %
Net Expenditure over Income	0	0	1,000	1,000			
RESOURCES :- Expenditure	434,919	86,711	340,637	253,926	256	253,670	25.5 %
Income	672,760	369,801	742,680	-372,880			49.8 %
Net Expenditure over Income	-237,841	-283,089	-402,043	-118,954			

ENVIRONMENT

201 ENVIRONMENT							
3995 NI ENVIRONMENT	0	2,549	9,460	6,911		6,911	26.9 %
3996 PENSION ERS ENVIRONMENT	0	6,748	18,800	12,052		12,052	35.9 %
4004 WAGES & SALARIES	0	30,259	120,000	89,741		89,741	25.2 %
4068 COMMUNITY SERVICE	6,000	1,560	6,820	5,260		5,260	22.9 %
4069 GRIT / SALT BINS	0	0	600	600		600	0.0 %
4101 SEATS AND BINS	0	0	1,000	1,000		1,000	0.0 %
4112 ENVIRONMENT EQUIPMENT	5,565	1,088	6,000	4,912	774	4,138	31.0 %
4118 GREEN WASTE DISPOSAL	371	0	500	500		500	0.0 %
ENVIRONMENT :- Expenditure	11,936	42,204	163,180	120,976	774	120,202	26.3 %
Net Expenditure over Income	11,936	42,204	163,180	120,976			

Month No : 4

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
202 <u>ROUNABOUTS</u>							
4108 ROUNABOUT	1,622	270	1,700	1,430		1,430	15.9 %
ROUNABOUTS :- Expenditure	1,622	270	1,700	1,430	0	1,430	15.9 %
1051 ROUNABOUT NO 1 OPEN	2,024	2,075	2,075	0			100.0 %
1052 ROUNABOUT NO 2 ELLA	1,079	1,106	1,580	-474			70.0 %
1053 ROUNABOUT NO 3	1,771	1,815	1,816	-1			100.0 %
1054 ROUNABOUT NO 4 R & B	2,258	2,314	2,258	56			102.5 %
1056 ROUNABOUT NO 6 EUROLANE	2,417	2,465	2,478	-13			99.5 %
1057 ROUNABOUT NO 7 RING ROAD	1,232	1,257	1,264	-7			99.4 %
ROUNABOUTS :- Income	10,781	11,032	11,471	-439			96.2 %
Net Expenditure over Income	-9,159	-10,762	-9,771	991			
203 <u>MAINTENANCE</u>							
4063 VEHICLE HIRE AND RUNNING	6,244	887	5,000	4,113	207	3,906	21.9 %
4082 ALLOTMENTS	1,500	1,500	1,500	0		0	100.0 %
4102 DOG BINS	4,196	0	4,550	4,550		4,550	0.0 %
MAINTENANCE :- Expenditure	11,940	2,387	11,050	8,663	207	8,456	23.5 %
Net Expenditure over Income	11,940	2,387	11,050	8,663			
204 <u>DEVOLVED SERVICES EXPENSES</u>							
4124 DEVOLVED SERVICES	19,919	5,307	20,500	15,193		15,193	26.9 %
DEVOLVED SERVICES EXPENSES :- Expenditure	19,919	5,307	20,500	15,193	0	15,193	25.9 %
1017 DEVOLVED SERVICES INCOME	20,353	0	20,500	-20,500			0.0 %
DEVOLVED SERVICES EXPENSES :- Income	20,353	0	20,500	-20,500			0.0 %
Net Expenditure over Income	-433	5,307	0	-5,307			
248 <u>DEPOT</u>							
4013 EQUIPMENT PURCHASE	2,263	0	400	400		400	0.0 %
4055 ALARM	1,420	0	400	400		400	0.0 %
4225 RATES	4,398	3,868	4,500	632		632	86.0 %
4601 REPAIRS& MAINTENANCE FUND	6,325	275	1,000	725		725	27.5 %
4602 ELECTRICITY	1,138	189	2,500	2,311		2,311	7.6 %
4603 WATER	113	176	1,500	1,324		1,324	11.7 %
DEPOT :- Expenditure	15,658	4,507	10,300	5,793	0	5,793	43.8 %
Net Expenditure over Income	15,658	4,507	10,300	5,793			

Month No : 4

Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
249	PUBLIC TOILETS							
4074	TOILET CAPITAL	75,407	67,867	150,815	82,948	82,948	0	100.0 %
4225	RATES	0	0	8,000	8,000		8,000	0.0 %
4602	ELECTRICITY	0	0	1,000	1,000		1,000	0.0 %
4603	WATER	0	0	2,500	2,500		2,500	0.0 %
4608	SHOP MOBILITY	0	0	3,900	3,900		3,900	0.0 %
4612	CONTRACTOR CHARGE	0	0	15,000	15,000		15,000	0.0 %
4709	MAINTENANCE	159	363	1,000	637		637	36.3 %
	PUBLIC TOILETS :- Expenditure	75,566	68,229	182,215	113,985	82,948	31,037	83.0 %
1078	NEW HOMES BONUS	75,407	67,867	150,815	-82,948			45.0 %
	PUBLIC TOILETS :- Income	75,407	67,867	150,815	-82,948			45.0 %
	Net Expenditure over Income	159	363	31,400	31,037			
250	LACE HILL							
4050	LACE HILL PLAYING FIELDS	7,098	0	13,000	13,000	486	12,514	3.7 %
4158	LACE HILL GAS	6,667	2,010	2,500	490		490	80.4 %
4159	LACE HILL ELECTRICITY	3,849	901	2,500	1,599		1,599	36.1 %
4160	LACE HILL WATER	0	481	2,500	2,019		2,019	19.2 %
4161	LACE HILL REPAIRS & MAINT	6,509	414	10,000	9,586	1,047	8,539	14.6 %
4162	LACE HILL CONTRACTOR	8,485	1,612	10,000	8,388		8,388	16.1 %
4163	LACE HILL ALARM	175	104	500	396		396	20.9 %
4164	LACE HILL EQUIPMENT	15,491	0	10,000	10,000		10,000	0.0 %
4225	RATES	9,692	9,087	9,692	605		605	93.8 %
	LACE HILL :- Expenditure	57,966	14,610	60,692	46,082	1,533	44,548	26.6 %
1026	LACE HILL COMMUNITY CENTRE	33,665	11,818	25,000	-13,182			47.3 %
	LACE HILL :- Income	33,665	11,818	25,000	-13,182			47.3 %
	Net Expenditure over Income	24,301	2,793	35,692	32,899			
251	CHANDOS PARK							
4106	PLAY AREA MAINTENANCE	119	0	500	500	89	411	17.8 %
4601	REPAIRS& MAINTENANCE FUND	4,627	25	3,000	2,975	155	2,820	6.0 %
4602	ELECTRICITY	0	0	500	500		500	0.0 %
4603	WATER	1,246	115	1,500	1,385		1,385	7.7 %
4605	HORTICULTURAL CONTRACT	2,881	495	3,000	2,505		2,505	16.5 %
	CHANDOS PARK :- Expenditure	8,874	635	8,500	7,865	244	7,621	10.3 %
1030	BOWLS INCOME	550	0	550	-550			0.0 %
1035	TENNIS COURT RENT	625	0	625	-625			0.0 %
	CHANDOS PARK :- Income	1,175	0	1,175	-1,175			0.0 %
	Net Expenditure over Income	7,699	635	7,325	6,690			

Month No : 4

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
252 BOURTON PARK							
4106 PLAY AREA MAINTENANCE	329	168	500	332	222	110	78.1 %
4122 TREE WORKS	0	0	7,000	7,000		7,000	0.0 %
4601 REPAIRS& MAINTENANCE FUND	6,068	707	9,618	8,911	1,909	7,001	27.2 %
4605 HORTICULTURAL CONTRACT	9,959	1,660	10,400	8,740		8,740	16.0 %
BOURTON PARK :- Expenditure	16,356	2,535	27,518	24,983	2,132	22,851	17.0 %
Net Expenditure over Income	16,356	2,535	27,518	24,983			
253 CEMETERY							
4225 RATES	968	106	1,300	1,194		1,194	8.1 %
4601 REPAIRS& MAINTENANCE FUND	2,162	205	3,000	2,795		2,795	6.8 %
4602 ELECTRICITY	471	168	400	232		232	41.9 %
4605 HORTICULTURAL CONTRACT	6,275	1,538	6,450	4,912		4,912	23.9 %
4617 MEMORIAL TESTING	0	0	2,000	2,000		2,000	0.0 %
4620 EXPENSES RE BURIAL DUTIES	8,478	1,437	6,500	5,063		5,063	22.1 %
4621 NEW CEMETERY PLANNING	0	0	20,000	20,000		20,000	0.0 %
CEMETERY :- Expenditure	18,354	3,453	39,650	36,197	0	36,197	8.7 %
1041 BURIAL FEES	17,403	4,834	12,500	-7,666			38.7 %
CEMETERY :- Income	17,403	4,834	12,500	-7,666			38.7 %
Net Expenditure over Income	951	-1,381	27,150	28,531			
254 CHANDOS PARK TOILETS							
4612 CONTRACTOR CHARGE	6,386	2,719	12,500	9,781		9,781	21.7 %
4709 MAINTENANCE	638	0	1,000	1,000	280	720	28.0 %
CHANDOS PARK TOILETS :- Expenditure	7,024	2,719	13,500	10,781	280	10,501	22.2 %
Net Expenditure over Income	7,024	2,719	13,500	10,781			
255 RAILWAY WALK & CASTLE HILL							
4120 FRIENDS OF GROUPS	663	132	1,000	869		869	13.2 %
4122 TREE WORKS	0	0	1,500	1,500		1,500	0.0 %
RAILWAY WALK & CASTLE HILL :- Expenditure	663	132	2,500	2,369	0	2,369	5.3 %
Net Expenditure over Income	663	132	2,500	2,369			
256 STORAGE PREMISES							
4066 GRENVILLE GARAGE RENT	599	150	650	500		500	23.0 %
4073 COLLEGE FARM	-1,083	0	0	0		0	0.0 %
STORAGE PREMISES :- Expenditure	-485	150	650	500	0	500	23.0 %
Net Expenditure over Income	-485	150	650	500			

Month No : 4

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
257 KEN TAGG PLAYGROUND							
4106	PLAY AREA MAINTENANCE	111	0	500	500	67	433 13.3 %
4122	TREE WORKS	0	0	500	500		500 0.0 %
4123	PLAYGROUND REFURBISHMENT	1,113	0	0	0		0 0.0 %
4605	HORTICULTURAL CONTRACT	223	37	230	193		193 16.1 %
	KEN TAGG PLAYGROUND :- Expenditure	1,447	37	1,230	1,193	67	1,126 8.4 %
	Net Expenditure over Income	1,447	37	1,230	1,193		
258 CEMETERY LODGE							
4034	PWLB REPAYMENTS INCL	4,702	0	4,702	4,702		4,702 0.0 %
4609	CEMETERY LODGE MAINT	416	0	2,000	2,000		2,000 0.0 %
	CEMETERY LODGE :- Expenditure	5,118	0	6,702	6,702	0	6,702 0.0 %
1061	CEMTERY LODGE RENTAL	8,173	2,574	10,530	-7,956		24.4 %
	CEMTERY LODGE :- Income	8,173	2,574	10,530	-7,956		24.4 %
	Net Expenditure over Income	-3,054	-2,574	-3,828	-1,254		
259 OTTERS BROOK							
4106	PLAY AREA MAINTENANCE	111	0	500	500	67	433 13.3 %
4122	TREE WORKS	125	0	150	150		150 0.0 %
4605	HORTICULTURAL CONTRACT	898	150	915	765		765 16.4 %
	OTTERS BROOK :- Expenditure	1,134	150	1,565	1,415	67	1,349 13.8 %
	Net Expenditure over Income	1,134	150	1,565	1,415		
260 CCTV							
4100	CCTV ONGOING COSTS	450	0	800	800		800 0.0 %
	CCTV :- Expenditure	450	0	800	800	0	800 0.0 %
	Net Expenditure over Income	450	0	800	800		
	ENVIRONMENT :- Expenditure	253,542	147,325	552,252	404,927	88,251	316,676 42.7 %
	Income	166,957	98,125	231,991	-133,866		42.3 %
	Net Expenditure over Income	86,585	49,200	320,261	271,060		
TOWN CENTRE & EVENTS							
301 TOWN CENTRE & EVENTS							
3997	NI TC & E	0	431	1,980	1,549		1,549 21.7 %

Month No : 4

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
3998 PENSION EES TC & E	0	1,152	3,900	2,748		2,748	29.5 %
3999 WAGES & SALARIES TC & E	0	6,730	26,500	19,770		19,770	25.4 %
4079 FAIR TRADE PROMOTION	192	0	400	400		400	0.0 %
4094 YOUTH PROJECT	2,840	1,560	3,000	1,440		1,440	52.0 %
4104 TOWN IN BLOOM	5,410	3,370	6,300	2,930		2,930	53.5 %
4107 PRIDE OF PLACE	242	135	250	115		115	53.9 %
4115 RIVER RINSE	108	0	400	400		400	0.0 %
4165 WINTER HANGING BASKET	669	0	0	0		0	0.0 %
4201 CHRISTMAS LIGHTS	7,997	0	10,000	10,000		10,000	0.0 %
4202 FIREWORK DISPLAY	3,654	0	5,000	5,000		5,000	0.0 %
4203 COMMUNITY FAIR	307	0	500	500		500	0.0 %
4205 CHRISTMAS PARADE	3,180	0	3,000	3,000		3,000	0.0 %
4208 SPRING FAIR	0	0	500	500		500	0.0 %
4209 TRAFFIC ORDERS FOR EVENTS	0	0	1,100	1,100	850	250	77.3 %
4210 PANCAKE RACE	104	0	75	75		75	0.0 %
4211 BAND JAM	3,417	0	3,500	3,500		3,500	0.0 %
4212 CHRISTMAS LIGHT SWITCH ON	640	0	1,300	1,300		1,300	0.0 %
4213 DOG AWARENESS	374	0	300	300	300	0	100.0 %
4215 EVENTS PA SYSTEM	0	0	200	200		200	0.0 %
4216 MAY DAY EVENT	8	20	50	30		30	40.3 %
4220 MUSIC IN THE MARKET	3,515	3,613	3,500	-113		-113	103.2 %
4228 ENTERTAINMENTS	528	0	0	0		0	0.0 %
4230 SCOUT PARADE	0	0	50	50	46	4	91.4 %
4241 COMEDY NIGHT EXPENDITURE	1,497	0	3,000	3,000		3,000	0.0 %
4243 CHARTER FAIR EXPENDITURE	1,778	0	3,700	3,700		3,700	0.0 %
TOWN CENTRE & EVENTS :- Expenditure	36,461	17,009	78,505	61,496	1,196	60,300	23.2 %
1013 HANGING BASKETS	323	0	400	-400			0.0 %
1062 COMMUNITY FAIR - TABLE	180	0	300	-300			0.0 %
1066 COMEDY NIGHT INCOME	1,339	0	3,000	-3,000			0.0 %
1069 CHARTER FAIR INCOME	6,364	0	8,400	-6,400			0.0 %
1072 BUCKINGHAM ACTION GROUP	1,250	0	0	0			0.0 %
TOWN CENTRE & EVENTS :- Income	9,456	0	10,100	-10,100			0.0 %
Net Expenditure over Income	27,005	17,009	68,405	51,396			
302 STREET MARKET							
4017 SUBSCRIPTIONS	318	0	330	330		330	0.0 %
4225 RATES	3,727	913	4,000	3,087		3,087	22.8 %
4226 SUPERVISORS	4,718	0	0	0		0	0.0 %
4235 MARKET INFRASTRUCTURE &	2,529	537	2,200	1,663		1,663	24.4 %
STREET MARKET :- Expenditure	11,292	1,450	6,530	5,080	0	5,080	22.2 %

Month No : 4

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1005 STREET MARKET	16,690	4,891	18,000	-13,110			27.2 %
1006 FLEA MARKET	3,658	2,317	4,000	-1,683			57.9 %
STREET MARKET :- Income	20,348	7,208	22,000	-14,793			32.8 %
Net Expenditure over Income	-9,056	-5,758	-15,470	-9,712			
303 SPECIAL EVENTS							
4242 FOOD FAIR	343	0	500	500		500	0.0 %
4260 TWINNING	1,000	0	0	0		0	0.0 %
SPECIAL EVENTS :- Expenditure	1,343	0	500	500	0	500	0.0 %
1020 FOOD FAIR INCOME	625	0	400	-400			0.0 %
1034 FESTIVAL OF HEALTH	2,000	0	0	0			0.0 %
SPECIAL EVENTS :- Income	2,625	0	400	-400			0.0 %
Net Expenditure over Income	-1,282	0	100	100			
TOWN CENTRE & EVENTS :- Expenditure	49,096	18,459	85,535	67,076	1,196	65,880	23.0 %
Income	32,429	7,208	32,500	-25,293			22.2 %
Net Expenditure over Income	16,667	11,252	53,035	41,783			
<u>PARTNERSHIPS</u>							
505 AYLESBURY VALE RATE							
4219 BUCKINGHAM FRINGE	4,507	1,456	9,000	7,544	265	7,279	19.1 %
5001 TIC GRANT	26,000	27,000	27,000	0		0	100.0 %
AYLESBURY VALE RATE :- Expenditure	30,507	28,456	36,000	7,544	265	7,279	79.8 %
1065 BUCKINGHAM FRINGE INCOME	2,267	1,542	3,000	-1,458			51.4 %
1068 COUNCIL TAX TOP UP GRANT	9,065	0	0	0			0.0 %
AYLESBURY VALE RATE :- Income	11,332	1,542	3,000	-1,458			51.4 %
Net Expenditure over Income	19,175	26,914	33,000	6,086			
PARTNERSHIPS :- Expenditure	30,507	28,456	36,000	7,544	265	7,279	79.8 %
Income	11,332	1,542	3,000	-1,458			51.4 %
Net Expenditure over Income	19,175	26,914	33,000	6,086			
<u>EARMARKED RESERVES</u>							
901 EARMARKED RESERVES							
9006 SPEED WATCH	0	0	598	598		598	0.0 %

Month No : 4

Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
9009	CAPITAL RESERVE	66,453	0	0	0		0	0.0 %
9012	CHRISTMAS LIGHTS	1,285	0	6,753	6,753		6,753	0.0 %
9015	CHARTER FAIRS	803	2,864	7,000	4,136		4,136	40.9 %
9018	REPAIR OF FOOTPATHS	2,966	0	0	0		0	0.0 %
9025	PLAY AREA REPLACEMENT	0	0	17,121	17,121		17,121	0.0 %
9027	GREEN BUCKINGHAM GROUP	0	0	226	226		226	0.0 %
9029	CIRCULAR WALK MAINT	0	0	5,399	5,399		5,399	0.0 %
9030	TOURISM LEAFLETS	0	0	3,402	3,402		3,402	0.0 %
9032	BUCK NEIGHBOURHOOD DEV	1,200	0	0	0		0	0.0 %
9033	DESTINATION BUCKINGHAM	3,601	2,030	1,938	-92		-92	104.7 %
9035	PARKS DEVELOPMENT	35,842	2,100	4,275	2,175		2,175	49.1 %
9036	ELECTION COSTS	0	0	3,188	3,188		3,188	0.0 %
9038	NEW VEHICLE	13,815	0	0	0		0	0.0 %
9039	BARRIERS FOR EVENTS	409	0	0	0		0	0.0 %
9040	PARK RUN	20	0	132	132		132	0.0 %
9042	HOSTING OF TWINNING EVENT	938	0	0	0		0	0.0 %
9045	ACCESS FOR ALL	13	265	485	220		220	54.6 %
9046	PLANNING DISPLAY EQUIPMENT	0	0	5,242	5,242		5,242	0.0 %
9047	FUTURE EVENTS	335	0	0	0		0	0.0 %
9048	BAG FUND	0	-1,500	1,000	2,500		2,500	-150.0
	EARMARKED RESERVES :- Expenditure	127,680	5,759	56,759	51,000	0	51,000	10.1 %
1070	DESTINATION BUCKINGHAM	0	20,000	0	20,000			0.0 %
	EARMARKED RESERVES :- Income	0	20,000	0	20,000			
	Net Expenditure over Income	127,680	-14,241	56,759	71,000			
	EARMARKED RESERVES :- Expenditure	127,680	5,759	56,759	51,000	0	51,000	10.1 %
	Income	0	20,000	0	20,000			0.0 %
	Net Expenditure over Income	127,680	-14,241	56,759	71,000			

PURCHASE LEDGER INVOICE LISTING FOR MONTH No 3

Ledger No 1 for Month No 3

Items marked with a * are disputed invoices.

Supplier A/c Order

Date	Invoice No	Own Ref No	Supplier Account Name	Supplier A/c Code	Net Value	VAT	Invoice	Nominal Ledger Analysis			Analysis Detail
								A/c	Centre	Amount	
01/06/2017	7001688		AVDC	A001	2,718.60	543.72	3,262.32	4612	254	2,718.60	contract charge
01/06/2017	7001721		AVDC	A001	70.00	0.00	70.00	4500	132	70.00	Chandos Park event licence
02/06/2017	296877		AVDC	A001	70.00	0.00	70.00	4500	132	70.00	2017-18 event licence Chandos
15/06/2017	300842		AVDC	A001	1,560.00	0.00	1,560.00	4094	301	1,560.00	play around the parishes
01/06/2017	8056301850		ANGLIAN WATER	A015	61.70	4.30	66.00	4603	248	61.70	unit 17
01/06/2017	8056340183		ANGLIAN WATER	A015	71.34	4.74	76.08	4603	248	71.34	water unit 12
01/06/2017	8056317822		ANGLIAN WATER	A015	481.03	24.20	505.23	4160	250	481.03	water bill x 2
20/06/2017	2777		COMMUNITY CENTRE	5002	112.29	22.46	134.75	4219	505	112.29	hall hire family quiz night
13/06/2017	MOBJUN17		B.T.	B003	225.80	45.16	270.96	4018	102	225.80	mobiles June 17
14/06/2017	2206023254		BCC	B017	2,863.55	572.71	3,436.26	9015	901	2,863.55	bollard removal 2016-17
12/06/2017	345270		BROWNS	B031	34.99	7.00	41.99	4124	204	34.99	orange line and plant pour
01/06/2017	201730/BTC		BLACK DOG DESIGN	B038	1,025.00	90.00	1,115.00	4219	505	1,025.00	fringe brochure
01/06/2017	* 60689		BURLEYS	B061	2,593.88	518.78	3,112.66	4605	252	829.89	maint cont
								4605	251	247.33	maint cont
								4605	253	531.70	maint cont
								4605	257	18.56	maint cont
								4605	259	74.83	maint cont
								4120	255	52.75	maint cont
								4120	255	13.00	maint cont
								4108	202	135.17	maint cont
								4500	132	690.65	by-pass maint cont
01/06/2017	59888		BURLEYS	B061	2,593.88	518.78	3,112.66	4605	252	829.89	maint cont april
								4605	251	247.33	maint cont april
								4605	253	531.70	maint cont april
								4605	257	18.56	maint cont april
								4605	259	74.83	maint cont april
								4120	255	52.75	maint cont april
								4120	255	13.00	maint cont april

PURCHASE LEDGER INVOICE LISTING FOR MONTH No 3

Ledger No 1 for Month No 3

Supplier A/c Order

Items marked with a * are disputed invoices.

Date	Invoice No	Own Ref No	Supplier Account Name	Supplier A/c Code	Net Value	VAT	Invoice	Nominal Ledger Analysis			Analysis Detail
								A/C	Centre	Amount	
20/06/2017	1249		BENDCRETE	B065	2,100.00	420.00	2,520.00	4124	204	690.65	maint cont april
22/06/2017	414563378		DENMANS	D011	362.54	72.50	435.04	4108	202	135.17	maint cont april
08/06/2017	H14874F366		E-ON	E006	34.23	1.71	35.94	9035	901	2,100.00	Table Tennis Table
10/06/2017	H148996F52		E-ON	E006	87.14	4.36	91.50	4709	249	362.54	square led bulkhead
13/06/2017	H148B87594		E-ON	E006	24.90	1.25	26.15	4602	253	34.23	ctapel a
01/06/2017	10587		GANBERTON	G008	176.72	35.34	212.06	4602	248	87.14	unit 12
01/06/2017	2208850		GRUNDON	G050	78.61	15.72	94.33	4063	203	24.90	unit 17
01/06/2017	2208851		GRUNDON	G050	37.21	7.44	44.65	4162	250	176.72	fuel
01/06/2017	76642		PARAGON	P008	180.00	36.00	216.00	4112	201	78.61	wheelie bins
01/06/2017	76643		PARAGON	P008	25.21	5.04	30.25	4620	253	37.21	wheelie bins
01/06/2017	76644		PARAGON	P008	32.75	6.55	39.30	4601	252	180.00	digger hire
01/06/2017	76832		PARAGON	P008	13.25	2.65	15.90	4601	252	25.21	compacting plate/fencing hire
01/06/2017	76928		PARAGON	P008	65.12	13.03	78.15	4601	252	32.75	mixer hire
01/06/2017	76643A		PARAGON	P008	30.25	6.05	36.30	4112	201	13.25	drill hire, drill bit, t-bar
01/06/2017	76643CR		PARAGON	P008	-25.21	-5.04	-30.25	4601	252	65.12	gloves,sandpaper,pliers etc
05/06/2017	11642		PLANTSCAPE	P014	2,080.00	416.00	2,496.00	4601	252	30.25	compacting plate, fencing
01/06/2017	1591		PRESTON BISSET	P021	1,290.00	258.00	1,548.00	4104	301	-25.21	credit inv 76643 - misposted
01/06/2017	344852046		PARKER	P027	37.50	7.50	45.00	4104	301	2,080.00	planters
01/06/2017	344867815		PARKER	P027	46.00	9.20	55.20	4104	301	1,290.00	hanging baskets
01/06/2017	64900959		PHS	P051	430.80	86.16	516.96	4043	102	37.50	2016/17 jackets
13/06/2017	64969865		PHS	P051	-323.40	-64.68	-388.08	4043	102	46.00	2016/17 trousers
27/06/2017	119656		RT MACH	R006	380.00	76.00	456.00	4162	250	430.80	sanitary bins - yearly
27/06/2017	119658		RT MACH	R006	95.00	19.00	114.00	4162	250	-323.40	credit yearly to qty
17/06/2017	1153-		ROGERS	R010	11.80	0.00	11.80	4605	253	380.00	machinery hire
01/06/2017	310517		STEWKLEY	S057	805.50	0.00	805.50	4605	253	95.00	machinery hire
01/06/2017	0162		TOOL SHED	T061	1,031.57	206.31	1,237.88	4010	102	11.80	newspapers 27/5 - 17/6
14/06/2017	986442		VIKING DIRECT	V001	194.75	38.95	233.70	4124	204	805.50	grass cutting
								4124	204	1,031.57	grass cutting
								4010	102	194.75	stat

Ledger No 1 for Month No 3

Supplier A/c Order

Items marked with a * are disputed invoices.

Date	Invoice No	Own Ref No	Supplier Account Name	Supplier A/c Code	Net Value	VAT	Invoice	Nominal Ledger Analysis			Analysis Detail	
								A/C	Centre	Amount		
14/06/2017	990528		VIKING DIRECT	V001	27.99	5.60	33.59	4010	102	27.99	tower fan	
19/06/2017	3163		VIKING DIRECT	V001	8.99	1.80	10.79	4010	102	8.99	ink pad for invoice stamp	
26/06/2017	39846		VIKING DIRECT	V001	404.00	80.80	484.80	4500	132	404.00	air conditioning unit	
05/06/2017	53582		VAUGHTONS	V003	245.60	49.12	294.72	4500	132	245.60	commemorative mace brooch	
TOTAL INVOICES							24,470.88	4,164.21			24,470.88	

BUCKINGHAM TOWN COUNCIL

Resources Committee

Monday 31st July 2017

Contact Officer: Mrs Jodie Baughan

Subject: BANK CHARGE CARDS

Background:

The responsibilities and expectations of Buckingham Town Council and its officers have increased rapidly during the last 2 years. Where there is a need for action to be taken immediately, online purchases are sometimes necessary in order to get the best value for money and the best delivery lead time. I have researched charge card options as a possible solution.

Lloyds Bank

Lloyds Bank offer a range of debit or credit cards for business use with varying credit limits. The one most suited to the needs of Buckingham Town Council is their Business Charge Card. This card has an annual fee of £32.00 which is comparable to all other high street banks. There can be one card or multiple cards issued each with individual credit limits making this perfect for both our Estates Manager and Town Clerk. However, there is a minimum limit of £500 per card.

The benefit of staying with Lloyds is that any transactions made will be available for officers to view online, enabling those who are authorised to use our online banking system to keep abreast of the spending. The option to receive a monthly paper copy of the charge card statement is also available should it be required. An added benefit is that the cards are automatically charged to the current account at the end of each month reducing the need to pay off the cards manually. The Business Charge Card unfortunately does not currently include misuse or purchase protection insurance but this is something that our own insurance company would cover if necessary.

Should members decide to choose this card then Lloyds Bank require the following:-

- i) A copy of our constitution

- ii) A letter of authority signed by two signatories stating how many cards and what individual credit limits we require.

Barclays Bank

The Select Charge Card offers all of the features of the Lloyds Charge Card but has the added benefit of Cardholder Misuse Insurance and Purchase Protection. The annual fee is £32.00 but is free for the first 12 months.

If this option is chosen we would need to open a current account with Barclays.

Recommendation:

It is my recommendation that we choose the Lloyds Bank Charge Card.

BUCKINGHAM TOWN COUNCIL

RESOURCES COMMITTEE

Monday 31st July 2017

Contact Officer: Mr. C.P. Wayman

Scenario Planning

An evening was held on the 6th March for Councillors and staff to attend, there were a large number of apologies with the following being in attendance: Cllrs. Bates, Cole, Isham, Harvey, Mahi and Stuchbury with the Town Clerk.

Cllr. Harvey led the discussions on two different scenarios.

Scenario 1: Slow Stagnation

- East-West Rail – delayed & delayed
- Expressway takes a Southern Route
- Shops in outer perimeter begin to ‘doughnut’ the town
- Rents & Business rates rising too
- 2 unitary model chosen- “AVDC-new” is even more Aylesbury centric
- Parking nightmare in all parts of the town

Scenario 2: Rapid Growth

- East-West Rail “on track” & very soon to be open
- Expressway between Padbury and Winslow
- Shops thriving in all parts of town – inner and outer ring
- Parking problems growing but manageable
- Single County Unitary chose – real power devolved to localities
- New housing becomes a magnet for new entrepreneurs

Participants were then asked the question:

If we knew that scenario x was the future what policies/plans/priorities would we keep/drop/create now to prepare

Scenario 1

Keep	Drop	Create
Evidence based arguments	Idea that Buckingham town centre is about retail *	Push upgrade of A421
Asserting our role in planning infrastructure	Planning Committee	Push bypass of town
Boosting our town markets – unique offer	Revising BNDP	Consider park & ride
Promoting all that the town centre already has		Consider retail development (Wharf Yard?) with parking
Energise the traders (more)		*Focusing on niche economy instead
		Partner with MK more (or whoever)
		Town Centre Pedestrianisation
		Extra parking
		More proactive towards attracting new businesses
		Economic committee – Parcel shop?
		Extra member of staff: economic development
		Negating the parking charges
		Bond with other Parishes – reclaim power to Buckingham

Scenario 2		
Keep	Drop	Create
Boosting local tourism & other attractive events/services		Expand office – as part of locality devolvement (e.g. new parks and open spaces)
		Park and Ride at A413/Expressway with Buckingham and Winslow involved. With high speed commuter bus/school bus
		Economic Development Officer
		Become supplier to small parishes of services – North Bucks Services, economic entity
		Create starter workshop for new businesses and retail & crafts
		Create social housing
		Create North Bucks Alliance, collection of Parishes

Therefore the following were decided as the key points that arose in both scenarios and should form part of the focus of the Town Council going forward:

- An outward and focused North Bucks Alliance of Parish [and Town] Councils
- Starter/entrepreneur economy units – retail & craft
- Economic Development Function – Officer level, Council level, Strategy
- Integrated parking and transport strategy
- Boosting “Destination Buckingham”
- Something (!) to tackle local housing need.

Expenditure

It is unclear what the level of expenditure may be required for each of the projects. However, most would likely require a significant investment of money to work and come into force.

Action Plans

Each point has been taken as an action point and below is the plan to progress each area:

An outward and focused North Bucks Alliance of Parish [and Town] Councils

- Email all parishes that are covered by Buckingham and Winslow LAF areas
- Contact BMKALC to discuss about support of bringing the organisation into being
- Formulate an aim and mission for the group – more power to the north of the county
- Develop closer links with other Parishes and look at joining services up more

Starter/entrepreneur economy units – retail & craft

- Carry out market research on what facilities people require – Facebook poll?
- Look out for such units coming onto the market
- Prepare business cases which can be tailored for suitable units
- Obtain funding (probably Public Works Loan Board)
- Purchase a property and launch

Economic Development Function – Officer level, Council level, Strategy

- Budget for a member of staff to focus on Economic Development
- Undertake research on what has worked in other places and what the current situation is
- Create a Economic Development working group of Councillors to discuss the projects and ideas

- Formulate a set of activities and projects for completion once the research is complete.

Integrated parking and transport strategy

- Work with the County Council to look into where there are existing problems.
- Investigate potential solutions for parking and where there are congestion problems.
- Work up the solutions into projects for funding and get money secured in budgets to progress the work
- Talk with County over the possibility of a park and ride from the potential expressway to Buckingham and Winslow

Boosting "Destination Buckingham"

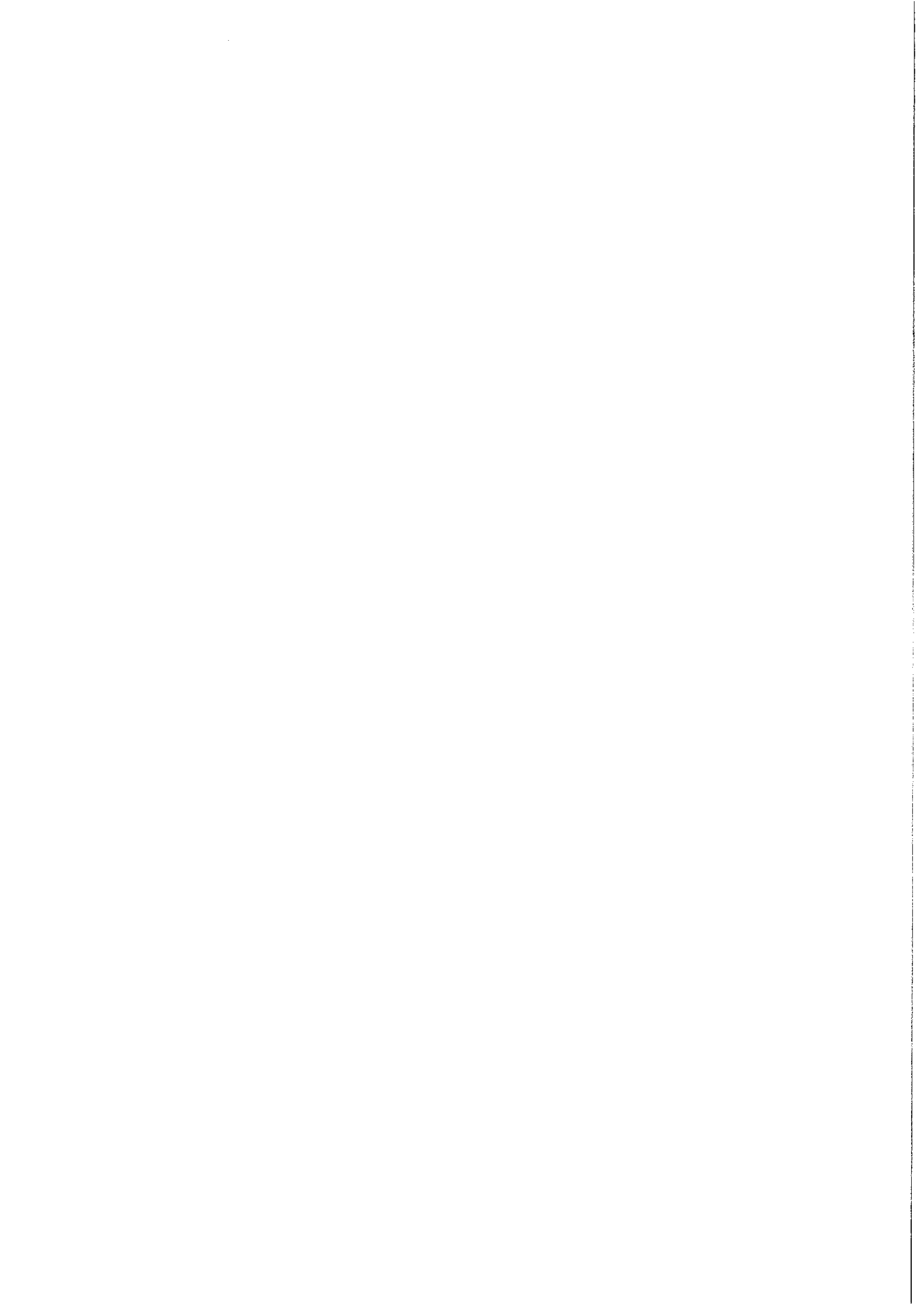
- If an Economic Development officer is in place then task them with tourism projects
- Make available a Town Council budget for the Destination Buckingham group to pursue ideas
- Create a Tourism Plan with actions to increase the appeal to tourists

Something (!) to tackle local housing need.

- Pursue the Community Land Trust action plan
- Undertake survey to understand what the local need is
- Liaise with potential developments to highlight the current need

Recommendation

That members agree to the above action plan as a result of the scenario planning, or add further action points to the lists.



BUCKINGHAM TOWN COUNCIL

Resources Committee

Monday 31st July 2017

Contact Officer: Mr. Christopher Wayman

Subject: Cemetery Training

Background:

There is a grave digger who is employed to excavate and in fill the graves. However, the grave digger is not always available; this has resulted in the ground maintenance team having to undertake work in the cemetery doing this. While the team have experience doing this they don't currently have any qualification for undertaking this work.

Information

The ICCM (Institute for Cemetery and Cremation Management) organise and run the course which is suitable for dealing with grave excavation including use of the machine, manoeuvring and positioning, protection of turf, safe excavation and backfilling. However, it also encompasses a number of activities specific to grave digging, such as marking out, erecting soil boxes, protection of memorials use of shoring and dressing of the grave.

This training can take place on site at Brackley Road Cemetery; on completion candidates will receive the City & Guilds NPTC in Level 3 Controlling Risks in Cemeteries.

The course will take place over 5 days split across two weeks. The cost will be £5,288 and will ensure the Estates Manager, Grounds Maintenance Supervisor and a Grounds Maintenance Assistance will receive the training. It is hoped to advertise to fill the 4th spot and reduce the overall cost of the training.

This has come to the committee as it exceeds the yearly training budget. There will be a claw back clause on the training where if a staff member leaves within two years that they agree to reimburse the Council for the cost of their portion of the training.

Recommendation:

It is recommended that training is booked and that it is advertise to fill the 4th spot at a cost of £1,350. That the money is taken initially from contingences, but at the yearend any unspent budget in the training, cemetery repairs and maintenance fund and cemetery expenses re burial duties are used (102/4023, 253/4601 and 253/4620)