



# BUCKINGHAM TOWN COUNCIL

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Town Clerk: Claire Molyneux

**FULL COUNCIL**

Wednesday, 15 March 2023

Councillors,

You are summoned to a meeting of the Full Council of Buckingham Town Council to be held on Monday 20<sup>th</sup> March 2023 at 7pm in the Council Chamber, Cornwalls Meadow, Buckingham.

Please note that the meeting will be preceded by a Public Session in accordance with Standing Orders 3.e and 3.f, which will last for a maximum of 15 minutes. Members of the public can attend the meeting in person. If you would like to address the meeting virtually, please email [committeeclerk@buckingham-tc.gov.uk](mailto:committeeclerk@buckingham-tc.gov.uk) or call 01280 816426 for details.

The meeting can be watched live on the Town Council's YouTube channel here:  
<https://www.youtube.com/channel/UC89BUTwVpjAOEIdSIfcZC9Q/>.

Claire Molyneux  
Town Clerk

## AGENDA

### 1. Apologies for absence

Members are asked to receive apologies for absence.

### 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

To agree as a correct record the minutes of the meeting of the Full Council meetings held on 28<sup>th</sup> November 2022, 24<sup>th</sup> January 2023, and 30<sup>th</sup> January 2023.

[Copy previously circulated](#)

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### 4. Interim minutes

To agree as a correct record the minutes of the Interim Council meeting held on 7<sup>th</sup> November 2022 and 9<sup>th</sup> January 2023.

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Twinned with Mouvaux, France; Neukirchen-Vluyn, Germany

Members are reminded when making decisions that the Public Sector Equality Duty 2010 requires Members to have due regard to the need to: Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Act, advance equality of opportunity between people who share a characteristic and those who don't, and to foster good relations between people who share a characteristic and those who don't. All Committee documents can be found on the Buckingham Town Council's website. Alternatively, the Clerk can send you a copy of any minutes, reports or other information. To do this, send a request using the contact details set out above.

**5. Precept**

To agree as a correct record the minutes of the Precept meeting held on 30<sup>th</sup> January 2023.

[Copy previously circulated](#)

**6. Planning Committee**

To receive the minutes of the Planning Committee meetings held on 7<sup>th</sup> November 2022, 5<sup>th</sup> December 2022, 9<sup>th</sup> January 2023, and 6<sup>th</sup> February 2023.

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**7. Town Centre and Events Committee**

To receive the minutes of the Town Centre and Events Committee meeting held on 12<sup>th</sup> December 2022 and 13<sup>th</sup> February 2023.

[Copy previously circulated](#)

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**8. Environment Committee**

To receive the minutes of the Environment Committee meeting held on 31<sup>st</sup> October 2022, 19<sup>th</sup> December 2022, and 20<sup>th</sup> February 2023.

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**9. Resources Committee**

To receive the minutes of the Resources Committee meeting held on 14<sup>th</sup> November 2022 and 16<sup>th</sup> January 2023.

[Copy previously circulated](#)

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**10. Motion: Cllr. Stuchbury**

Motion Regarding health provision in future developments

Motion: It is proposed that Buckingham Town Council includes within its local neighbourhood plan, draft policies to cover a health provision contribution in any S106, CIL, SIL or similar agreement in all future developments.

Considering the historical experience in respect of the lack contributions from developments within the parish of Buckingham not being forthcoming, we would expect any property development site in Buckingham to include a contribution to health provision, thus mitigating the additional burden imposed on primary healthcare by the additional residents created by any such developments.

It is envisaged the addition of this policy to the Buckingham neighbourhood development plan, would allow a close collaborative working arrangement with Buckinghamshire Council to ensure this takes place.

Importantly, it should be the case that such funds can be accrued, avoiding a piecemeal scenario, so necessary finance is available and in place, to meet the community's health needs and provision in the future.

**11. To receive and question reports from Buckinghamshire Council Councillors****12. Recommendations from Resources Committee**

12.1 To receive a report from the Town Clerk.

12.3 To receive a report from the Compliance and Projects Manager.

12.5 To receive a report from the Compliance and Projects Manager.

[BTC/164/22](#)

[Appendix A](#)

[BTC/165/22](#)

[Appendix B](#)

[BTC/166/22](#)

[Appendix C](#)

12.5 To receive a report from the Town Clerk.

[BTC/167/22](#)  
[Appendix D](#)

### 13. Devolved Services

To agree to accept the 9% uplift for devolved services.

[BTC/168/22](#)  
[Appendix E](#)

### 14. Motion: Cllr. Stuchbury

As part of our effort to improve our efficiency, this motion proposes that the Town Council agrees to remove the Staffing (Confidential) Matters Committee. Instead, the Resources Committee, if required to support the Town Clerk, would meet in private session. Standing Orders and other policies to be amended in accord with this decision.

### 15. Action list

To review and discuss the Action Report.

[Appendix F](#)

### 16. Reports from representatives on outside bodies

Members are asked to note the reports listed below:

Minutes from AVTUG meetings: 22<sup>nd</sup> November 2022 and 24<sup>th</sup> January 2023

[Appendix G](#)

### 17. Mayoral engagements

To receive a list of events attended by the Mayor and Deputy Mayor.

Functions the Mayor has attended:

04.12.22 Civic Carol Service, Aylesbury.  
08.12.22 Bucks Fire & Rescue Carol Service, Aylesbury.  
10.12.22 Buckingham Christmas Parade and Fair.  
10.12.22 Civic Carol Service, Leighton Buzzard.  
11.12.22 Christmas Party for guests from Ukraine, Swan Pool, Buckingham.  
15.12.22 Pontio meeting  
18.01.23 Royal Latin School 600 Anniversary launch, Chantry Chapel.  
09.02.23 BACAB Trustees meeting.  
16.02.23 Pontio meeting.  
17.02.23 Pancake Races.  
26.02.23 Civic Service, Leighton Buzzard.  
28.02.23 Dementia Friendly Support Project Launch, Buckingham Library.  
11.03.23 Food Fair and Town Crier Trial.  
11.03.23 Willen Hospice Gala Dinner.  
13.03.23 Commonwealth Day Flag raising and Declaration.  
14.03.23 Buckinghamshire Music Trust Celebration Concert, Royal Albert Hall.  
18.03.23 Banbury Mayor's Masquerade Supper.

Functions the Deputy Mayor has attended:

10.12.22 Buckingham Christmas Parade.  
27.01.23 Holocaust Memorial Day  
17.02.23 Pancake Races.

### 18. Chair's announcements

### 19. Date of the next meeting:

Extraordinary and Interim Council:	Monday 24 <sup>th</sup> April 2023
Annual Statutory Meeting and Full Council:	Monday 22 <sup>nd</sup> May 2023

**COMMITTEE IN PRIVATE SESSION****Exclusion of public and press**

**RECOMMENDED** In terms of Schedule 12A, Local Government Act 1972, the following items will be likely to disclose exempt information relating to establishment and contractual matters and it is, therefore, **RECOMMENDED** that pursuant to the provisions of the Public Bodies (Admissions to Meetings) Act 1960 the public and press be excluded.

**20. Insurance**

- 20.1 To receive a report from the Town Clerk.
- 20.2 Proposal
- 20.3 [Schedule](#)

[BTC/169/22](#)  
[Appendix H](#)

**To:**

All Councillors

**BUCKINGHAM TOWN COUNCIL**  
**FULL COUNCIL**  
**MONDAY 20<sup>th</sup> March 2023**

Contact Officers: Claire Molyneux, Town Clerk

**Internal audit and Financial Regulations**

**1. Recommendations**

- 1.1. It is recommended that Members agree the revised Buckingham Town Council Financial Regulations as recommended by the Resources Committee. This agreement will remain valid until the Full Council Meeting on the 22<sup>nd</sup> May 2023 when it will be reviewed again.
- 1.2. It is recommended that Members note the Interim Audit report as reviewed by the Resources Committee.

**2. Background**

- 2.1. It is best practice is to review the Financial Regulations annually. The last review was undertaken in March 2022.
- 2.2. This revised version has been compared with the NALC recommended model document and other local authorities of a similar size, then amended where required for local circumstances. The intention is to keep the regulations as close as practicable to the recommended model whilst satisfying the Internal Auditor's recommendations.
- 2.3. The Internal Auditor has provided an interim report on the 2022-2023 financial year. The report contains 13 observations. It should be noted that these observations have been made on long standing policies and do not reflect any recent changes. The recommended amendments to the Financial Regulations are made with the auditor's comments in mind.
- 2.4. The Interim audit report includes a section for the Town Council to comment on each observation. It is recommended that Members note these comments as they explain the action that has been taken.

**3. Amendments to the Financial Regulations**

- 3.1. Recommended additions to the text are highlighted in YELLOW.
- 3.2. Recommended deletions are crossed through and highlighted in BLUE.
- 3.3. Minor spelling and grammar corrections have not been highlighted.
- 3.4. Remaining unhighlighted text is consistent with the NALC model document.

#### 4. Financial Regulations - amendment reasoning

4.1. For each amendment an overview of the reasoning for such change is given below:

1.2 Reinstatement of the word “sound” as per model document.

1.8 Deletion of unnecessary, incoherent text.

1.13 Three items moved from 1.14 as they cannot be delegated to a committee, including an increase in threshold amount. (See also 4.1.)

1.14 Amendments to make recommendations to Full Council.

1.15 Reinstatement of original text as per model document.

2.2 Clearer delegation of responsibility, from internal auditor’s report.

4.1 Amendments to thresholds to ensure appropriate levels according to operational need and best practice.

4.5 Role clarifications and threshold change to reflect change in 4.1

5.2 Revised process, from internal auditor’s report.

5.4, 5.5, 6.17 Role clarifications.

6.18 Allowing the Assistant RFO to operate floats to support the RFO. Clarification that the float is split between Council premises and showing responsibility for float at each site.

6.19 Reinstatement of original text as per model document. The Council have several trade accounts with retailers which are not currently catered for in the Regulations.

11.1 a) Role clarifications. b) and h) The official threshold has changed.

15.1 Allows for subject matter expert to negotiate with insurance company (e.g., Estates Manager for vandalism).

15.3 Role clarification.

Header: Addition of date last reviewed/amended, and timescale for further review. These annotations will be rolled out across all Council policies.



## **Buckingham Town Council**

### **FINANCIAL REGULATIONS**

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## 1. General

1.1. These Financial Regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial Regulations are one of the Council's three governing policy documents providing procedural guidance for members and officers. Financial Regulations must be observed in conjunction with the Council's Standing Orders and any individual financial regulations relating to contracts.

1.2. The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a **sound** system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.

1.3. The Council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

1.4. These Financial Regulations demonstrate how the Council meets these responsibilities and requirements.

1.5. At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.

1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.

1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute.

1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the Council. ~~The TRFO has been appointed as RFO for this council and these regulations will apply accordingly.~~

1.9. The RFO;

- acts under the policy direction of the Council;
- administers the Council's financial affairs in accordance with all Acts, Regulations, and proper practices;





- determines on behalf of the Council its accounting records and accounting Control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the Council up to date in accordance with proper practices;
- assists the council to secure economy, efficiency, and effectiveness in the use of its resources; and
- produces financial management information as required by the Council.

1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the Council from time to time comply with the Accounts and Audit Regulations.

1.11. The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate;
- a record of the assets and liabilities of the Council; and
- wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12. The accounting control systems determined by the RFO shall include:

- procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);



- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- approve any grant or a single commitment in excess of £15000 not already specifically approved in any budget;
- writing off bad debts following a recommendation of the Resources Committee;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors, shall be a matter for the Full Council only, following a recommendation of the Resources Committee.

1.14. In addition, the Resources Committee shall:

- determine and keep under regular review the bank mandate for all Council bank accounts;
- ~~approve any grant or a single commitment in excess of £5,000; and~~
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference;
- make recommendations to Full Council for the writing off of bad debts; and
- make recommendations to Full Council to address recommendations in any report from the internal or external auditors.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

## 2. Accounting and audit (internal and external)

2.1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance, and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, ~~a member other than the Mayor~~ the Deputy Chair of the Resources Committee (unless a signatory in which case the Resources Committee shall appoint an alternative member) shall ~~be appointed~~



to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Resources Committee.

2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.

2.4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.

2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices.

2.6. The internal auditor shall:

- be competent and independent of the financial operations of the Council;
- report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
- to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the financial decision making, management or control of the Council.

2.7. Internal or external auditors may not under any circumstances:

- perform any operational duties for the Council;
- initiate or approve accounting transactions; or
- direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display



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or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

2.10. The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

### 3. Annual estimates (budget) and forward planning

3.1. Each committee shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council including any proposals for revising the forecast.

3.2. The RFO must each year prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the relevant committee and the Council.

3.3. The Council shall consider annual budget proposals in relation to the Council's three-year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.4. The Council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

### 4. Budgetary control and authority to spend

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £15,000;
- a duly delegated committee of the Council for items over £1500 £2500 up to £15000; or
- the RFO Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1500 £2500.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the RFO Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council, or duly delegated



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committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4. The salary budgets are to be reviewed at least annually for the following financial year. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of Council services, the Town Clerk RFO may authorise revenue expenditure on behalf of the Council which in the Town Clerk's RFO's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2500 £5000. The Town Clerk RFO shall report such action to the chairman Resources Committee as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available, and the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the Council's Standing Orders and Financial Regulations relating to contracts.

4.8. The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose, "material" shall be in excess of £250 or 15% of the budget.

4.9. Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

## 5. Banking arrangements and authorisation of payments

5.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO, and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.

5.2. The RFO/Assistant RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, which will be emailed to members of the Resources Committee two days before payment allowing time



for members to comment or otherwise query the specific payments. This schedule, countersigned by the RFO, accompanied with relevant invoices will be presented to two councillors who are authorised bank signatories for signature, as per a rota prepared by the RFO. The approved schedule shall be presented ~~present the schedule~~ to the next Resources committee ~~for endorsement~~. The Resources committee shall review the schedule for compliance and, having satisfied itself shall ~~authorise endorse~~ payment by a resolution of the Resources committee. The approved schedule, ~~forming part of the agenda~~, shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was ~~endorsed authorised~~. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

5.3. All invoices for payment shall be examined, verified, and certified by the RFO to confirm that the work, goods, or services to which each invoice relates has been received, carried out, examined, and represents expenditure previously approved by the Council.

5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available Council or Resources Finance Committee meeting.

5.5. The RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the RFO certifies that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of ~~council [or finance committee]~~ the Resources Committee;
- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of the Resources Committee; or
- c) fund transfers within the Council's banking arrangements up to the sum of £100,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the Resources committee.

5.6. For each financial year the RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which Resources Committee, may authorise payment for the year





provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of the Resources Committee.

5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by Council and in accordance with any policy statement approved by Council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.

5.9. Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest unless a dispensation has been granted.

5.10. The Council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.11. Any new suppliers or changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by the RFO.

## **6. Instructions for the making of payments**

6.1. The council will make safe and efficient arrangements for the making of its payments.

6.2. Following authorisation under Financial Regulation 5 above, the Council, a duly delegated committee or, if so delegated, the RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council or duly delegated committee.

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council or committee shall be signed by two members of Council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.



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6.6. Cheques or orders for payment shall not normally be presented for signature other than at a Council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the Resources Committee at the next convenient meeting.

6.7. If thought appropriate by the Council, payment for utility supplies (energy, telephone, and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to Council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the Council at least every two years.

6.8. If thought appropriate by the Council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to Council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the Council at least every two years.

6.9. If thought appropriate by the Council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to Council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years.

6.10. If thought appropriate by the Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.

6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the Council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or a duly delegated committee.

6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.





Last reviewed/amended: March 2023, minute: XXX

To be reviewed: Annually

6.14. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware, and firewall software with automatic updates, together with a high level of security, is used.

6.15. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the Council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.

6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

6.17. Any Debit Card issued for use will be specifically restricted to the Clerk, Deputy Town Clerk and Estates Manager and will also be restricted to a single transaction maximum value of £1000 unless authorised by Council or Resources finance committee in writing before any order is placed.

6.18. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.

a) The RFO/Assistant RFO shall maintain a petty cash float of a maximum of £500 ~~£300~~ for the purpose of providing change, defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment. The float may be split between the Council Offices, Lace Hill, Shopmobility and the Tourist Information Centre, and will be kept under the control of the most senior person present at each location.

b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.2 above.

6.19. Any corporate credit card or trade account opened by the Council will be specifically authorised by the RFO. Authorisation of purchases are restricted to the Clerk, Deputy Clerk, or Estates Manager, and shall be subject to automatic payment in full at each month-end.



## 7. Payment of salaries

7.1. As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by Council, or duly delegated committee.

7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Council meeting, as set out in these regulations above.

7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the relevant committee.

7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.

7.6. An effective system of personal performance management should be maintained for the senior officers.

7.7. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.

7.8. Before employing interim staff, the Council must consider a full business case.



## **8. Loans and investments**

8.1. All borrowings shall be affected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by Full Council.

8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the Full Council. In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.

8.3. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.

8.4. The Council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices, and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually.

8.5. All investments of money under the control of the Council shall be in the name of the Council.

8.6. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

8.7 Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

## **9. Income**

9.1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.

9.2. Particulars of all charges to be made for work done, services rendered, or goods supplied shall be agreed annually by the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council.

9.3. The Council will review all fees and charges at least annually, following a report of the RFO.

9.4. Any sums found to be irrecoverable, and any bad debts shall be reported to the Council and shall be written off in the year.



9.5. All sums received on behalf of the Council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.

9.6. The origin of each receipt shall be entered on the paying-in slip.

9.7. Personal cheques shall not be cashed out of money held on behalf of the Council.

9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.

9.9. Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

## **10. Orders for work, goods, and services**

10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

10.2. Order books shall be controlled by the RFO.

10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.

10.4. A member may not issue an official order or make any contract on behalf of the Council.

10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.



## 11. Contracts

### 11.1. Procedures as to contracts are laid down as follows:

a) Every contract shall comply with these Financial Regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

- i. for the supply of gas, electricity, water, sewerage, and telephone services;
- ii. for specialist services such as are provided by legal professionals acting in disputes;
- iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
- iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the RFO shall act after consultation with the ~~Chairman and Vice Chairman of council~~ Mayor and Deputy Mayor; and
- vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the Council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at ~~£25,000~~ £30,000 or more, the Council shall comply with the relevant requirements of the Regulations<sup>1</sup>.

c) The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time).

d) When applications are made to waive Financial Regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the Council.

e) Such invitation to tender shall state the general nature of the intended contract and the RFO shall obtain the necessary technical assistance to prepare a specification in

<sup>1</sup> The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts



appropriate cases. The invitation shall in addition state that tenders must be addressed to the RFO in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

f) All sealed tenders shall be opened at the same time on the prescribed date by the RFO in the presence of at least one member of Council.

g) Any invitation to tender issued under this regulation shall be subject to Standing Order 18d and shall refer to the terms of the Bribery Act 2010.

h) When it is to enter into a contract of less than £25,000 £30,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

i) The Council shall not be obliged to accept the lowest or any tender, quote or estimate.

j) Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated, and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

## **12. Payments under contracts for building or other construction works (Public Works Contracts)**

12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.



12.3. Any variation to a contract or addition to or omission from a contract must be approved by the Council and RFO to the contractor in writing, the Council being informed where the final cost is likely to exceed the financial provision.

### **13. Stores and equipment**

13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

### **14. Assets, properties, and estates**

14.1. The RFO shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased, or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.

14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law. In each case a report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.4. No real property (interests in land) shall be purchased or acquired without the authority of the Full Council. In each case a report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the Full Council. In each case a report in writing shall be provided to council with a full business case.





14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

## 15. Insurance

15.1. Following the annual risk assessment (per Regulation 16), the RFO shall affect all insurances and **oversee negotiations for** **negotiate** all claims on the Council's insurers.

15.2. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.

15.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim and shall report these to **the relevant** **Resources** Committee at the next available meeting.

15.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council, or duly delegated committee.

## 16. Risk management

16.1. The Council is responsible for putting in place arrangements for the management of risk. The RFO shall prepare, for approval by the Council, risk management policy statements in respect of all activities of the Council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually.

16.2. When considering any new activity, the RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

## 17. Suspension and revision of Financial Regulations

17.1. It shall be the duty of the Council to review the Financial Regulations of the Council from time to time. The RFO shall make arrangements to monitor changes in legislation or proper practices and shall advise the Council of any requirement for a consequential amendment to these Financial Regulations.

17.2. The Council may, by resolution of the Council duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of Council.



## Buckingham Town Council Financial Year 2022-23

### Interim Internal Audit Observations



IAC Audit and Consultancy Ltd

Audit date: 12 December 2022

**A** *Appropriate accounting records have been properly kept throughout the financial year.*

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Accounting system opening balances agree to prior year Annual Return	<i>It was noted that there is a £36 difference on the opening Box 7 Reserves balance, so the Omega opening balance does not agree to the 2021-22 Accounting Statements balance. This appears to be due to a late entry on creditors.</i>	Council to review the difference on the Omega Opening balance and ensure that it is reconciled to the 2021-22 audited Accounting Statements. The Council may need to liaise with the accounting software provider to resolve this.	Medium	<i>This posting error has now been corrected.</i>

**B** *This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.*

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Have the Financial Regulations been subject to regular review in accordance with paragraph 1.14 of The Practitioners Guide 2021?	<i>The Council reviewed its Financial Regulations at a meeting held on 30th May 2022. The versions of Financial Regulations on the Council website is dated 28th March 2021.</i>	Council to review the version of its Financial Regulations on the website and ensure that it is the current version.	Medium	<i>The correct version of The Financial Regulations were on the Website but showed the incorrect date. This has now been amended to show the correct date.</i>
2	Is expenditure on Credit / Debit Card subject to independent review and scrutiny?	<i>Expenditure on Debit/Credit cards is not subject to independent review and approval.</i>	The Council to put in place a process for the regular review and approval of expenditure on cards. This review should be evidenced by dated signature of the person conducting the review on the appropriate card statement and/or invoice.	High	<i>Any card expenditure will now appear on a schedule of payments made and be sent to <u>Resources Committee</u> for endorsement. It will appear on the agenda and will be minuted once endorsed.</i>

3	Do electronic bank payments require two authorisers for ALL Council bank accounts?	<i>Electronic bank payments may be made on a sole authoriser basis.</i>	<p>The Council, as a priority, to review the controls in place in respect of online bank payments and consider the introduction of dual authorisation of payments.</p> <p>The Council to note the high level of risk associated with single authorisation of such payments and ensure that it has robust controls in place in respect of such payments.</p>	High	<p>Assistant RFO to be made a "full access" signatory for Lloyds online banking. This will allow the dual authorisation process to be facilitated. ARFO will set up the payments and two signatories will be able to check and "release" the payments. We are currently researching Councillor electronic authorisations.</p>
4	Have invoices been approved as required under Council Financial Regulations? (paragraph 5.3 of the NALC Model Financial Regulations)	<i>Invoices have not been approved as required under the Councils Financial Regulation 5.3 which states "All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.. "</i>	<p>Council to ensure that invoices are 'verified and certified' in accordance with Financial Regulations.</p> <p>As invoices are normally passed for payment approval as a batch, it may be appropriate for the the certification of invoices, as required under Financial Regulation 5.3, to be made on the batch sheet, rather than on each individual invoice.</p>	High	<p>The RFO will meet with the ARFO weekly and discuss all incoming invoices. Between them they will check against Purchase Orders / budget codes and the RFO will sign them off if all in order. The ARFO will then prepare a schedule of invoices to be paid and email them to the Resources Committee, invoices will be available if required. After a suitable checking period this schedule will be entered on to the online banking where it will await release by two signatories. All payments made will then appear on a schedule that will be sent to the next <b>RESOURCES</b> where it will appear as an agenda item and therefore have the endorsement of the payments made agreed and minuted.</p>

5	Have payments been approved as required under Council Financial Regulations?	<p><i>The current process for the authorisation of payments is for a schedule, listing payments to be made, which require authorisation, to be submitted at each meeting of Council or Committee. This schedule is signed by the Chair of two Council Committees. Currently this process does not form part of the Agenda or Minutes of meetings. The schedule also does not record which meeting the schedule was submitted to.</i></p> <p><i>This process does also not agree with Councils Financial Regulation 5.2 which requires that the payment listing is disclosed '...as an attachment to the minutes of the meeting at which payment was authorised'</i></p>	<p>The Council should review the process for approval of payments to ensure that it is in compliance with its Financial Regulations.</p> <p>In particular the Council should consider whether the authorisation of payments should be an agenda item for meetings (and recorded in Minutes) and how the listing of payments approved is to be disclosed / published.</p>	High	as above
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**D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.**

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Level of Reserves were appropriate, their purpose is identified	<i>The Council reviews its Earmarked Reserves when setting the budget and precept for the year. This review is based on estimated outturn figures for the year which are not known precisely until the year end accounts are prepared. There is no formal process for the actual EMR balances to be subject to formal Council review and approval.</i>	At the year end, when the final income and expenditure of the Council is known, the balances on Earmarked Reserves should be subject to formal review and approval by Council.	Medium	After year end the proposed Ear Marked Reserves will be listed and appear on the agenda for the next <b>Resources Committee</b> . The Resources Committee will review this and recommend that they are agreed by Full Council.
2	Does the budget recorded in the Councils accounting system agree to the budget set by Council?	<i>The budget recorded in the Councils accounting system does not agree to the budget set by Council. This is due to 'committed' expenditure from the prior year being added to current year budget headings (this is done once the year end accounts have been finalised). At present there is not a formal process for Council to review and approve these budget amendments.</i>	At the year end, when the final income and expenditure of the Council is known, the agreed amendment to the budget based on the prior year committed expenditure, should be subject to formal review and approval by Council.	High	After year end any outstanding committed expenditure that needs to be carried forward and added to the following year's budget will be reported and appear as an agenda item at the next <b>Resources Committee</b> for recommendation that this be agreed by Full Council at their next available meeting.

**E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.**

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Does the investment policy clearly show an awareness of investment risk being taken?	<i>The Council has an Investment Strategy in place however it was noted that this does not refer to the use of the CCLA Public Sector Deposit fund in which the Council holds some of its balances.</i>	Council to review and update its Investment Strategy to include reference to the Public Sector Deposit fund.	Medium	This policy has been updated and now includes reference to the use of the CCLA Public Sector Deposit Fund. To be formally reviewed at the next meeting of The <b>Resources Committee</b> .
2	Has the Investment Strategy been published on the Councils website?	<i>The Council has not published its Investment Strategy on the Councils website as required by the Statutory Guidance on Local Council Investments.</i>	Council to ensure that its Investment Strategy is published on its website in accordance with statutory guidance.	Medium	The current policy is on the website and is under the Finance and Budget section under Financial documents.

**I** *Periodic bank account reconciliations were properly carried out during the year.*

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	Bank reconciliations have been carried out regularly and in a timely manner (Interim)	<i>Bank reconciliations have not been carried out regularly and in a timely manner. At the date of the Interim Internal Audit visit it was noted that all reviews of reconciliations had been dated 23rd November 2022.</i>	The Council to ensure that bank reconciliations are carried out regularly and in a timely manner	Medium	The bank accounts are reconciled each month. There will be quarterly inspections of these carried out by a Council member. This will be reported back to the next <b>Full Council</b> as an agenda item for them to acknowledge that the Council member has checked that proper procedures have been followed and that all is in order.

**M** *The authority, during the previous year (2021/22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*

No.	Audit Test	Observation	Recommendation	Priority	Comments
1	The period for the Exercise of Public Rights commenced the day after the Council published the Accounting Statements, the Annual Governance Statement and the Notice as set out in Regulation 15.3 of the Accounts and Audit Regulations 2015.	<i>The period for the Exercise of Public Rights did not commence the day after the Council published the Accounting Statements, the Annual Governance Statement and the Notice as set out in Regulation 15.3 of the Accounts and Audit Regulations 2015. The Announcement date was stated as 8th June 2022 (a Wednesday) and the Commencement date was stated as 13th June 2022 (the following Monday).</i>	The Council to note that the period for the Exercise of Public Rights should commence the working day following the publication of the Annual Governance Statement, Accounting Statements and Notice for the Exercise of Public Rights.	High	For future dates we will aim to use the "Limited Assurance Regime detailed Instructions" which is published annually on the PKF Littlejohn website. This will ensure that the correct announcement dates are always shown on the Exercise of Public Rights notice.
2	Council Minutes record the dates set for the Exercise of Public Rights	<i>Council Minutes do not record the dates set for the Exercise of Public Rights. This is not a statutory requirement but it is accepted as Audit evidence of the dates set by Council.</i>	In future the Council to ensure that the date set for the Period of Exercise of Public Rights is recorded in Council Minutes.	High	As above

**BUCKINGHAM TOWN COUNCIL**  
**FULL COUNCIL**  
**MONDAY 20<sup>th</sup> March 2023**

Contact Officer: Steve Beech, Compliance and Projects Manager

**REPORT: Financial and Management Risk Assessment**

**1. Recommendations**

- 1.1. It is recommended that Members agree the updated Financial and Management Risk Assessment as recommended by the Resources Committee. This agreement will remain valid until the Full Council Meeting on the 22<sup>nd</sup> May 2023 when it will be reviewed again.

**2. Background**

- 2.1. It is best practice to review the Financial and Management Risk Assessment annually. The last review was undertaken in May 2022.

2.2. The Risk Assessment has been reviewed and updated where required.

**3. Amendments to the Risk Assessment**

- 3.1. Recommended changes to the Risk Assessment are highlighted in **BOLD**.

**4. Amendments – reasoning**

- 4.1. For each amendment an overview of the reasoning for such change is given below:

1. Confirmation of the appointment of a Compliance and Projects Manager to assist across the whole document.
- 5.. Reference to the new cemetery project in progress.
6. Clarification that ELAS have been bought by Citation UK.
11. Clarification of roles regarding petty cash in accordance with recommendation in revised Financial Regulations.
18. Confirmation that any assets disposed of will be recorded as such in the asset register.
21. Confirmation of a recommendation that the current insurance be renewed for 12 months.

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
1. To provide and maintain standards for Town Council services to the residents of Buckingham	Legislative change which will have an impact on the Town Council's powers, duties and funding	1	3	3	RFO, Councillors & staff keep apprised of developments & good practice, including through SLCC, BMKALC & NALC membership. <b>Appointed Compliance Manager Dec 22</b>	Existing Procedures are adequate
	Loss or damage to physical assets owned by the Town Council including buildings and equipment	1	4	4	All physical assets insured	Existing Procedures are adequate
					All assets checked regularly, including review of the asset register each year in preparation for the Annual Return	By annual resolution of Full Council
					Assets recorded and managed through RBS asset tool.	Existing Procedures are adequate
	Damage to third party property or individuals as a consequence of the Town council providing services (public liability)	2	3	6	Public liability Insurance renewed annually	By annual resolution of Full Council
					In addition, weekly and annual checks of play equipment are made using ROSPA standards	
2. To provide a safe and fulfilling working environment for staff	Insufficient staff or other resources to deliver the service needs	2	3	6	Staff have general awareness of other team member's essential tasks and can provide cover when required; each service role can be delivered by at least three staff members	Existing Procedures are adequate
					Town Clerk to formally monitor and review staff and work levels, including through the annual appraisal process. Any concerns regarding this to then be brought to Council	Review annually through appraisal process
	Employees contravene H & S policy and legislation	2	3	6	H & S & First Aid training, insurance, Risk Assessments regularly checked and updated	Existing Procedures are adequate
	Potential legal proceedings up to corporate manslaughter	1	4	4	Employer's Liability insurance is in place	Existing Procedures are adequate
					Employee training and awareness	Existing Procedures are adequate
	Staff retention issues	3	3	9	Staff training where appropriate. Annual appraisals review four year goals in addition to reviewing annual performance and setting annual objectives and where appropriate plans put in place to support career progression. The organisation is too small to enable career progression for all staff, so the likelihood is significant.	Existing Procedures are adequate

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
3. To maintain financial records that are correct and comply with all recommended accounting practice	Adverse audit reports, legal action and loss of confidence in Town Council	1	3	3	RFO keeps up to date with legislative changes, discusses latest requirements with internal and external auditors.	Existing Procedures are adequate
					RBS used to manage accounts and provide regular reports to Resources Committee to provide assurance	Existing Procedures are adequate
	Loss of income through error or fraud	1	3	3	Fidelity Guarantee Insurance	Existing Procedures are adequate
					RFO continually reviews controls and current procedures	Existing Procedures are adequate
4. To ensure that all actions taken by the Town Council comply with all current Legislation	Non-compliance with legislation or practice result in Council being 'Ultra Vires'	1	3	3	RFO to keep apprised of developments and good practice and seek advice as needed, including through SLCC, BMKALC and NALC membership. Internal and external audit process.	Existing Procedures are adequate
5. Cemetery	Inadequate space to meet demand	3	4	12	Additional 64 burial spaces created 2018/19 in Brackley Road Cemetery. Additional Garden of Rest created during 2021. <b>New cemetery project in progress.</b>	Existing Procedures are adequate
	Loss of income	3	4	12	Additional 64 burial spaces created 2018/19 in Brackley Road Cemetery. Additional Garden of Rest created during 2021. <b>New cemetery project in progress.</b>	For six monthly review; operational site required by 2024
6. Employment Contract	Compensation claims from employee for contractual employment defects (including statutory failure)	2	3	6	Contract of employment in place, accompanied for all staff by handbook containing key policies which has been quality assured by ELAS/Citation.	Annual review
					Matters relating to staff discussed by Staffing (Confidential Matters) Committee	Existing Procedures are adequate
					Town Clerk to keep up to date with employment law and seek HR advice where appropriate	Existing Procedures are adequate
					Contract with ELAS/Citation in to quality assure contracts, policies and processes and provide expert advice as required	Existing Procedures are adequate
					Other policies in place	Existing Procedures are adequate
					Legal insurance in place	Existing Procedures are adequate
7. Staff	Impact of staff loss	4	2	8	By distributing knowledge and roles ensure, so far as reasonably practical, that loss of any one employee does not cause unrecoverable damage to business. All service roles able to be delivered by at least three staff	Existing Procedures are adequate



RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
	Loss of key staff trained in financial systems, process or rules	4	2	8	Staffing arranged so that knowledge is distributed between RFO and at least two other staff Use of common systems, including popular accounts system, and retention of detailed manuals.	Existing Procedures are adequate Existing Procedures are adequate
8. Financial Control	Inappropriate expenditure made	1	4	4	Payments reported to Resources committee for review and corrective action if necessary Financial procedures ensure no individual has unique access to expenditure	bi-monthly reports By annual resolution of Full Council
	Financial Regulations become out of date with change in technology, regulation or business	2	3	6	Council to review financial regulations once a year Annual internal audit to comment on any need to make updates The RFO and Clerk react to any changes in legislation or other areas in order to ensure the regulations are fully compliant and also provide a strong framework compatible with Council's practices	By annual resolution of Full Council Annual review Existing Procedures are adequate
	Lack of budgetary overview/overspend against budget	1	3	3	Quarterly review of nominal ledger Monthly review of income and expenditure Seven week review by Resources Committee	Quarterly review Monthly review bi-monthly reports
	Lack of finance to meet unbudgeted, urgent commitments ( with safety or other critical implications)	2	3	6	Contingency included in budget Further Reserves of equivalent to at least three more month's spend available for use within 24 hours	By annual resolution of Full Council Existing Procedures are adequate
9. Systems & Record keeping	Lack of accurate or effective account records and control	1	3	3	The RBS Omega accounts system is used which is an accepted accounts package All data is saved to a cloud server offsite, which is backed up by the Council's contractor daily.	Existing Procedures are adequate Existing Procedures are adequate
	Loss of data	1	3	3	Hard copies linked to council reports are held on file together with bank reconciliation reports, invoices/receipts/payments and cheques issued All cheques issued from the main account are authorised and signed by 2 Councillors with retrospective approval by the Resources Committee. (Approval is given by email by at 2 councillors where cheque signing is not possible)	Existing Procedures are adequate Existing Procedures are adequate

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
					Documents are retained for 12 years	Existing Procedures are adequate
	VAT not accurately managed	1	3	3	The RBS Omega system incorporates a VAT schedule which is an accepted package that allows differentiation between tax rates etc. and is itemised in a full report relating back to the original item within the accounts.	Existing Procedures are adequate
					VAT is applied to all mileage payments at the rate applicable at the time as advise by HMR&C	
					VAT returns are lodged digitally on a quarterly basis in line with accepted procedures	Existing Procedures are adequate
					Procedures are inspected by HMR&C every three/four years and have been approved	Existing Procedures are adequate
	Payroll / Pension	1	3	3	Payroll is outsourced to a specialist company	Existing Procedures are adequate
					The Town Clerk authorises any overtime, mileage or special duty payments act, on a monthly basis	Existing Procedures are adequate
					Hard copies linked to payroll reports are held on file together with payslips, BACs payments and cheques issued to the pension fund and HMRC	Existing Procedures are adequate
					All BACs payments and cheques to the pension fund & HMRC are authorised by council on a meeting cycle basis	Review by Councillors
					The monthly pay is issued via BACs payments which have been established for some time with the bank	Existing Procedures are adequate
					Payments can only be issued for the nominated employees, which must be authorised in advance of the payment, with accuracy checked by a further officer.	Existing Procedures are adequate
					Documents are retained for 12 years	Existing Procedures are adequate
					Annual pension and year end payroll returns are issued in a timely manner to the appropriate bodies that inspect the information & highlight and discrepancies	Existing Procedures are adequate
					The Council agrees the salary scales for Town Council staff	By annual resolution of Full Council
10. Banking Arrangements & Procedures	Lloyds Bank is used which offers no Bank charges	1	3	3	One bank account used daily with RFO, Finance Officer & DTC	Existing Procedures are adequate

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
	Accounts	1	3	3	Reserves above two months expenditure are placed into a higher rate deposit account to maximise income while not affecting cash flow	Existing Procedures are adequate
11. Banking Security/Access to Finances	Cheques	1	3	3	Each cheque is drawn from the main account and must be signed by 2 Councillors as detailed on the back mandates (which are amended when required to ensure that sufficient signatories are available at all times)	Existing Procedures are adequate
	Transfers	1	3	3	Transfers to the higher rate deposit account or the CCLA deposit account are done via telephone or online banking by the RFO. Funds in the higher rate deposit accounts can only be transferred into the general savings account.	Existing Procedures are adequate
	Bank Reconciliation	1	3	3	All accounts are reconciled using the RBS Omega system within 10 days of receipt of any statement	Existing Procedures are adequate
					Any discrepancies are immediately reported to the bank for investigation	Existing Procedures are adequate
					All petty cash accounts which do not have statements are reconciled on a monthly basis by the Finance Officer against the cash held and any discrepancies are immediately reported to the RFO	Existing Procedures are adequate
	Separation of Duties	1	3	3	The office has established separation of duties to ensure that no one person has access to the bank balances and cash. Two Councillor's signatories are required at all times. <b>Petty cash is overseen by each location manager.</b>	Existing Procedures are adequate
	Access to the main bank accounts	1	4	4	As detailed under Banking arrangements & Procedures above, no one person has access to monies held in the main accounts. Any new bank accounts would require agreement from the Town Council and two signatures	Existing Procedures are adequate
					All invoices are checked by the Finance officer in advance of payment and if related to an order, this has passed through the ordering procedure which has numerous stages of authorisation to ensure that fraudulent activities are not taking place (please refer to the Ordering Procedure section)	Existing Procedures are adequate

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
	Access to petty cash accounts	1	3	3	The Financial Regulations specify maximum balances to ensure that individuals do not have access to large amounts of money. The petty cash is kept in a locked drawer and access is restricted to Finance Officer and DTC.	Existing Procedures are adequate
	Cheques	1	3	3	All invoices will either have a Purchase Order or are authorised by either Clerk, DTC or Estates Manager. They are paid via cheque, which requires 2 Councillor's signatories, or BACs. Councillors also see the related invoice and authorise this with their signature	Existing Procedures are adequate
	Petty Cash – Cash Payments	1	2	2	All payments made in cash must be substantiated by an invoice etc. These are reviewed monthly by the RFO once reconciled.	Existing Procedures are adequate
	Hire Charges	1	3	3	All payments are reported to Resources with a full reconciliation report	Existing Procedures are adequate
					Council agree the charges	Existing Procedures are adequate
					The office must abide by these rates and any requests for preferential rates must be made by the hirer to Council for their approval	Existing Procedures are adequate
					All bookings must be paid for in advance to avoid bad debts. Block bookers are invoiced or given the option of paying the sites on a weekly basis. Hirers pay deposits.	Existing Procedures are adequate
	Hire charges received within the office	1	3	3	All post is logged by an officer and any payments received are itemised & given to the Finance Officer for processing	Existing Procedures are adequate
	Cash collected from community events	1	2	2	All cash collected at events is collected by appointed staff and volunteers in approved charity buckets which are allocated at the start of the event	Existing Procedures are adequate
					Any buckets are locked securely in the Town Council office or Chamber and at the end of the event	Existing Procedures are adequate
					At the office the cash is emptied and counted manually at the latest on the following working day by at least two members of staff	Existing Procedures are adequate

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
	Processing and banking	1	2	2	When the money is received it is balanced by the Finance Officer within the office against any receipts/invoices and any discrepancies are followed up	Existing Procedures are adequate
					When the monies have been balanced, the details are input onto the RBS Omega system and all entry references are printed out and retained	Existing Procedures are adequate
					The hire charges are banked when received	Existing Procedures are adequate
					The cash element is usually below £500	Existing Procedures are adequate
					A unique pay in reference is applied to each batch of banking which is loaded onto the RBS Omega system which is then checked against the bank reconciliation	Existing Procedures are adequate
					This is a strict routine that ensures that any booked hire cannot proceed without receiving the payments and guarantees that all monies are accounted for	Existing Procedures are adequate
12. Financial Administration	Records non-compliant or inadequate	1	3	3	Internal auditor reviews record keeping twice a year	Existing Procedures are adequate
					Advice taken from internal auditor, external auditor, accountant, SLCC + NALC on changes in regulations	Existing Procedures are adequate
	Expenditure/income coded incorrectly	1	3	3	RFO checks nominal ledger every quarter	Existing Procedures are adequate
					Items are coded	Existing Procedures are adequate
	Standing Orders	1	3	3	The Town Clerk reacts to any changes in legislation, requests from Town Council or other areas in order to ensure the regulations are fully compliant and also provide a strong framework compatible with Council practices	Existing Procedures are adequate
					Standing orders are reviewed and approved by Town Council on an annual basis	
	Non-compliance with statutory deadlines for the completion/approval/submission of accounts and other financial returns	2	3	6	Programme of meetings to meet statutory deadlines	Existing Procedures are adequate
					RFO and Deputy Town Clerk check meeting dates each year against statutory requirements	

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
	Invoice payment without authority	1	4	4	All payments reviewed against purchase order where one exists, or Nominal Ledger code provided by RFO to authorise payment. Two Councillors sign cheques and Resources Committee review all payments	Existing Procedures are adequate
	Incoming cash and cheque misappropriation	1	3	3	Individual receipts to be issued for all cash payments and for cheque payments on request	Existing Procedures are adequate
	Theft of funds	1	3	3	Bank statements reconciled monthly, Fidelity Insurance in place against theft of funds by staff, Councillors and other persons. Chair of Resources checks and signs bank reconciliation once a quarter.	Existing Procedures are adequate
					Cash and cheques stored securely and banked within 5 working days of receipt	Existing Procedures are adequate
	Incorrect entries by bank	1	3	3	Bank statements reconciled monthly	Existing Procedures are adequate
13. Ordering Procedure	Fraud / expenditure takes place without the correct authority	1	3	3	A comprehensive ordering system is established which ensures that all orders are requested in writing, correctly authorised by the RFO or approved by council & are within acceptable budget limits	Existing Procedures are adequate
					This system incorporates job numbers/minutes and RBS Omega codes so that any order can be traced from origin to finish across a variety of systems	Existing Procedures are adequate
14. Annual Budget & Precept Calculations	The annual budget and precept calculations	1	3	3	The annual budget and precept calculations are initially calculated in October/November based upon the performance of the prior year and incorporating projected requirements which have been lodged by the office and Council members	Existing Procedures are adequate
					The RFO also completes a mid-year review in November for the current year to calculate possible year end surpluses which may be incorporated within the future budget. The actual precept level is then calculated from the balance sheet assuming that the remainder of the current year's budget will be utilised in order to estimate the year end bank balance	Existing Procedures are adequate
					The new budgeted income, expenditure and reserves are then set against this balance in order to calculate a budget shortfall on which the future precept is based	Existing Procedures are adequate

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
					The new budget is discussed and fine-tuned during December Council and Committee meetings after the up to date number of band D properties have been confirmed by the Principal Authority.	Existing Procedures are adequate
					Minutes are recorded at each stage to substantiate the budget development	Existing Procedures are adequate
					The final budget is discussed by a Precept meeting of Full Council in January. The Principal Authority is advised of the precept for the coming year once agreed	Existing Procedures are adequate
	Loss of income due to a reduction in the Council Tax base	2	1	2	The Council receives the Council Tax base figures in time to set a budget that takes account of them.	
15. Monitoring of Budgets	Comprehensive budgets	1	3	3	Comprehensive budgets are set for each committee & these are loaded onto RBS Omega accounts system at the start of the new financial year	Existing Procedures are adequate
	Monitoring	1	3	3	On-going daily expenditure has already been incorporated within the budget and the RFO monitors invoices etc. against the budget schedule to confirm that they are within the limits	Existing Procedures are adequate
					All orders are checked against the accounts system to verify expenditure within the account code to date and the remaining budget	Existing Procedures are adequate
					Any over expenditure is highlighted and brought to the attention of the RFO	Existing Procedures are adequate
					Each Committee receives a report on the use of its budget at each meeting	Existing Procedures are adequate
	Reporting	1	2	2	A full report of expenditure against budget is lodged with Council at each Resources Committee meeting	Existing Procedures are adequate
					This incorporates a print out of the income and expenditure against each annual budget and the cashbook extract	Existing Procedures are adequate
16. Insurable Risks					Any that do not meet the budget levels are highlighted to members if needed along with committed expenditure	Existing Procedures are adequate
	Employer's Liability	1	3	3	Insurance cover is in place	Existing Procedures are adequate
	Theft of money by third party	1	3	3	Insurance cover is in place	Existing Procedures are adequate
	Theft of money by employee or member	1	3	3	Fidelity Guarantee cover is in place	Existing Procedures are adequate

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
	Property	2	4	8	Cover for buildings & contents	Existing Procedures are adequate
					All risks cover for selected items	Existing Procedures are adequate
	Officials Indemnity	1	3	3	Continue with existing cover (£250k)	Existing Procedures are adequate
	Libel and Slander	1	3	3	Continue existing cover (£250k)	Existing Procedures are adequate
	Personal Accident	3	4	12	Continue with existing cover (scale benefits)	Existing Procedures are adequate
	Legal disputes	2	3	6	Cover for specified legal disputes	Existing Procedures are adequate
	Long term sickness of employee	3	3	9	Not covered by insurance; managed within the overall staffing budget	Existing Procedures are adequate
					Liability limited by contract	Existing Procedures are adequate
	Business interruption	1	3	3	Potential alternative premises available at the Lace Hill Centre and Council Chamber	Existing Procedures are adequate
					All office staff have laptops and can access all files from home or other sites	
					Use of cloud-based system, which is also backed up off site.	Existing Procedures are adequate
					Ability to restore onto hired equipment	
	Loss/destruction of financial records	1	3	3	Cover in place for excess costs	Existing Procedures are adequate
					Key financial data held electronically and backed up off site	Existing Procedures are adequate
					All electronic documents backed up daily offsite	Existing Procedures are adequate
17. Loss of Records	Loss of documentation	1	3	3	Deeds and other legal documents relating to real estate stored in the office in a fire safe, historic stored at the depot	Existing Procedures are adequate
18. Asset List	Purchased	1	3	3	An asset list is maintained by the Town Council Office using the RBS asset package.	Existing Procedures are adequate
					This is updated throughout the year with new assets <b>and removal of disposed assets</b> . In addition, a schedule of road furniture/bins/dog bins/bus shelters play area equipment etc., is kept on a secondary list.	Existing Procedures are adequate



RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
	Maintained	1	3	3	The asset list is circulated to staff on an annual basis to ensure that all items are correct The Town Council has a scheme for maintenance of assets	Existing Procedures are adequate Existing Procedures are adequate
19. Internal Audit	Internal Audit	1	3	3	The Internal Auditor and scope of audit is approved annually by Council and attends the office to complete the internal audit in May of each year. Additional visits can be arranged as required and at least one interim visit is arranged, during the autumn. The report is presented to Council for acceptance. The Council review the effectiveness of Internal Audit annually	Existing Procedures are adequate Existing Procedures are adequate Existing Procedures are adequate
20. External Audit	External Audit	1	3	3	The external auditor is appointed and directs the format and structure of the audit in line with current legislation and requirements Audit costs and levels of requirement are determined by government legislation based upon the annual income or expenditure levels The RFO completes the year end accounts to audit trial level and prepares any additional reports required by the external auditor The RFO presents the completed Annual Return, Financial Statement and other documentation required to Council in line with the timescales provided by the external auditor Once these have been formally adopted and signed by Council, they are lodged with external auditors Any queries raised by the auditors are dealt with by the RFO in the first instance Final sign-off by the external auditor is presented to Council	Existing Procedures are adequate Existing Procedures are adequate Existing Procedures are adequate Existing Procedures are adequate Existing Procedures are adequate Existing Procedures are adequate Existing Procedures are adequate
21. Insurance	Fidelity Insurance	1	3	3	Fidelity insurance levels have been set after taking into account the possibility of fraudulent activities gaining access to the bank accounts Procedures in place (as previously detailed) have been established over the past few years incorporating separation of duties, and cross referenced receipts of income	Existing Procedures are adequate Existing Procedures are adequate

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
					These provisions have ensured that no individual is able to gain access to withdraw funds without due process	Existing Procedures are adequate
	Insurance	1	3	3	Zurich has been used as a recognised Town Council provider	Existing Procedures are adequate
					BTC are currently tied into a deal until 2023 <b>with a recommendation to renew for 12 months.</b>	Existing Procedures are adequate
					Annual reviews are carried out to ensure sufficient cover is in place	Existing Procedures are adequate
22. Pension fund	Poor Management of Pension Fund	1	4	4	The Town Council is part of the Buckinghamshire Council Pension Fund. The Fund is part of the Local Government Pension Scheme (LGPS). This ensures that the risks associated with the Fund are managed centrally by a competent authority.	Existing Procedures are adequate
	Loss from Pension Fund	2	3	6	The Council receives an annual valuation report, including details of the valuation method, assumptions and results of the valuation. This enables the Council to review the financial position of the Fund and to set appropriate contribution rates for the next period.	Existing Procedures are adequate
23. Financial loss due to Covid 19 or other public health restrictions	Loss of income from the Lace Hill Sports and Community Centre	2	3	6	Overall, when the Council was restricted due to Covid 19 the Council saved more from cancellation of events and services than the cost of the total lost income.  The Council's contingencies budget would accommodate any future unforeseen costs of cleaning materials etc.	Existing Procedures are adequate
					If restrictions are repeated then it is likely the same situation would apply.	Existing Procedures are adequate
	Loss of Income from markets	1	3	3	Loss would occur if the markets were to close again, however this is unlikely, particular as essential stalls were able to continue through most of the lockdowns.	Existing Procedures are adequate
	Unplanned budget deficit leading to a depletion of reserves below the minimum recommended	1	5	5	The Town Clerk will continue to monitor the likelihood of future restrictions. The first closures did not lead to a depletion of reserves.	Existing Procedures are adequate

RISK AREA	RISK(S) IDENTIFIED	Likelihood	Impact	Risk Assessment (with mitigation)	MITIGATION CONTROL OF RISK	REVIEW / ASSESS / REVISE
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## Buckingham Town Council - Risk Assessment Rating Scale

Impact	5	10	15	20	25
	4	8	12	16	20
	3	6	9	12	15
	2	4	6	8	10
	1	2	3	4	5

Likelihood

END OF REPORT

**BUCKINGHAM TOWN COUNCIL**  
**FULL COUNCIL**  
**MONDAY 20<sup>th</sup> March 2023**

Contact Officer: Policy review: Steve Beech, Compliance and Projects Manager

**REPORT: Investment Strategy Policy**

**1. Recommendations**

- 1.1. It is recommended that Members agree the Investment Strategy Policy as recommended by the Resources Committee. This agreement will remain valid until the Full Council Meeting on the 22<sup>nd</sup> May 2023 when it will be reviewed again.

**2. Background**

- 2.1. It is a requirement to review all Council policies in a timely manner. This is being discussed because best practice is to review the Investment Strategy Policy annually. The last review was undertaken in April 2021.

**3. Amendments**

- 3.1. Recommended additions to the text are highlighted in YELLOW.
- 3.2. Recommended deletions are crossed through and highlighted in BLUE.
- 3.3. Minor spelling and grammar corrections have not been highlighted.
- 3.4. Remaining unhighlighted text is unaltered.

**4. Amendment reasoning**

- 4.1. For each amendment an overview of the reasoning for such change is given below:
  1. New Government Department.
  2. Deletion of the word "Town" for consistency, New Government Department, spelling correction.
  3. to 8. Renumbering correction, inclusion of Public Sector Deposit Fund as advised by auditor, deletion of the word "Town" for consistency.
  - 6.. 2x deletion of the word "Town" for consistency, inclusion of Public Sector Deposit Fund as advised by auditor.
  7. Clarity of roles, spelling correction.



## Buckingham Town Council INVESTMENT STRATEGY

### 1. INTRODUCTION

Buckingham Town Council acknowledges the importance of prudently investing the temporarily surplus funds held on behalf of the community.

This strategy complies with the revised requirements set out in Section 15(1)(a) of the Local Government Act 2003, the Guidance on Local Government Investments issued by the Department of Communities and Local Government in 2010 and Governance and Accountability for Smaller Authorities in England 2017. The Department of Communities and Local Government is now called the Department for Levelling Up, Housing and Communities.

### 2. INVESTMENT OBJECTIVES

In accordance with Section 15(1) of the 2003 Act, the Council will have regard (a) to such guidance as the Secretary of State may issue, and (b) to such other guidance as the Secretary of State may by regulations specify. Through this guidance issued in 2010 para 3.3 states that if a Parish Council invests more than £500,000 then the guidance applies in full. However, if the investment is between £10,000 and £500,000 "it should decide on the extent, if any, to which it would be reasonable to have regard to the guidance in relation to that year."

The Town Council will comply with the guidance in full.

The Council's investment priorities are the security of reserves and liquidity of its investments.

The Council will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity.

All investments will be made in sterling.

The ~~Department for Communities and Local Government~~ Department for Levelling Up, Housing and Communities maintains that borrowing of monies purely to invest or to lend and made make a return, is unlawful and this Council will not engage in such activity.

### 3. SPECIFIED INVESTMENTS

Specified Investments are those offering high security and high liquidity, made in sterling and maturing within a year. Such short-term investments made with the UK Government, or a local authority or town parish council will automatically be Specified Investments.

For the prudent management of its treasury balances, maintaining sufficient levels of security and liquidity, the Council will use:

Deposits with banks, building societies, funds specific for Town and Parish Councils, local authorities or other public authorities, including the CCLA Public Sector Deposit Fund.



The Town Council's investments for the financial year will consist entirely of Specified Investments.

#### 4. NON-SPECIFIED INVESTMENTS

These investments have greater potential risk – examples include investment in the money market, stocks and shares.

Given the unpredictability and uncertainties surrounding such investments, the Council will not use this type of investment.

#### 5. LIQUIDITY OF INVESTMENTS

The Responsible Finance Officer in consultation with the Finance Officer will determine the maximum periods for which funds may prudently be committed so as not to compromise liquidity. However, this will not be any longer than 12 months.

Investments will be regarded as commencing on the date the commitment to invest is entered into, rather than the date on which the funds are paid over to the counterparty.

#### 6. INVESTMENT RISK

The Town Council will only invest in Specified Investments i.e., deposits with banks, building societies, funds specific for Town and Parish Councils, local authorities or other public authorities, including the CCLA Public Sector Deposit Fund. This will reduce the risk of loss. Credit rating will play a limited scope within the decision of who to invest with. The length of the investments will be limited but if there is a significant change in credit rating then action will be taken.

The Town Council will not use Treasury management advisors over the course of the financial year.

The Responsible Finance Officer and the Finance Officer will attend any sector specific training which is relevant for Council investments

#### 7. REVIEW AND AMENDMENT OF REGULATIONS

The strategy will be reviewed annually by the Resources Committee which will then make a recommendation to the Full Council. The Annual Strategy for the coming financial year will be prepared by the Responsible Finance Officer and presented for approval at a Resources Committee Meeting which will then make a recommendation to the Full Council.

The Council reserves the right to made make variations to the Strategy at any time, subject to the approval of the Full Council. Any variations will be made available to the public.

#### 8. FREEDOM OF INFORMATION

In accordance with the Freedom of Information Act 2000, this Document will be posted on the Council's Website [www.buckingham-tc.gov.uk](http://www.buckingham-tc.gov.uk)

**BUCKINGHAM TOWN COUNCIL**  
**FULL COUNCIL**  
**MONDAY 20<sup>th</sup> March 2023**

Contact Officer: Claire Molyneux, Responsible Financial Officer.

**REPORT: Annual Investment Strategy**

**1. Recommendations**

- 1.1. It is recommended that Members Agree the Annual Investment Strategy for the 2023-2024 financial year, as recommended by the Resources Committee.

**2. Background**

- 2.1. It is a requirement to produce an Annual Investment Strategy for the forthcoming financial year.

**3. Annual Strategy**

- 3.1. Currently, all funds are held in bank or deposit accounts. The vast majority is on instant access with a further £10,277 held on a 32-day notice account.
- 3.2. As of the most recent statement the Council held £608,076 in its Public Sector Deposit Fund.
- 3.3. Current financial climate: Members will be aware of the current financial climate and the need for prudent financial management, with secure but accessible funds.
- 3.4. Proposed strategy for the following 12 months:
  - 1) Review the interest rate on the notice account and research alternative short-term deposits.
  - 2) No further changes in investment or non-investment holdings is being considered.

**Prepared by the Town Clerk/RFO**

**Annual Investment Strategy 2023-2024**

- 1.1. Currently, all funds are held in bank or deposit accounts. The vast majority is on instant access with a further £10,277 held on a 32-day notice account.
- 1.2. As of the most recent statement the Council held £608,076 in its Public Sector Deposit Fund.
- 1.3. Current financial climate: Members will be aware of the current financial climate and the need for prudent financial management, with secure but accessible funds.
- 1.4. Proposed strategy for the following 12 months:
  - 1) Review the interest rate on the notice account and research alternative short-term deposits.
  - 2) No further changes in investment or non-investment holdings is being considered.



**Buckingham Town Council  
Full Council  
Monday 20<sup>th</sup> March 2023**

Contact Officer: Claire Molyneux, Town Clerk

**Report: Devolved Services.**

**1. Recommendations**

1.1. It is recommended that Members agree to accept the 9% Devolved Services Uplift for 2023-2024.

**2. Background**

2.1. There are no other changes to the contract.

**Dated**

**2023**

**BUCKINGHAMSHIRE COUNCIL**

**AND**

Buckingham Town Council

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**AGREEMENT OF VARIATION IN RESPECT OF A LOCAL COUNCIL  
DEVOLUTION SCHEME AGREEMENT**

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Buckinghamshire Council  
Legal Services  
County Hall  
Walton Street  
Aylesbury  
Bucks  
HP20 1UA

## AGREEMENT OF VARIATION

**This Agreement is made** on the                      day of                      2023

**Between**

- (1) **BUCKINGHAMSHIRE COUNCIL** of The Gateway, Aylesbury, Buckinghamshire, HP19 8FF (**"the Council"**) and
  - (2) Buckingham Town Council of The Buckingham Centre, Verney Close, Buckingham, Bucks, MK18 1JP (**"the Local Council"**)
- (together the **"Parties"**)

**Background:**

- (A) The Parties entered into an agreement for the devolvement of the Council's **powers and duties** to discharge its non-statutory functions (the Council's Functions) in respect of the administrative area of the Local Council in order to enable the Local Council to carry out the Council's Functions as set out in the agreement (the "Local Council Devolution Scheme Agreement").
- (B) The Local Council Devolution Scheme Agreement commenced on 1<sup>st</sup> April 2015
- (C) The Parties agreed to vary the Local Council Devolution Scheme Agreement on 24<sup>th</sup> February 2023 ("the Variation") and with effect from 1<sup>st</sup> April 2023 extended the Funding for the period 2023-2024.
- (D) The Parties wish with effect from 1<sup>st</sup> April 2023 (the "Effective Date") to vary the Local Council Devolution Scheme Agreement and have therefore agreed that the Local Council Devolution Scheme Agreement shall be varied as set out in this Agreement.

**Operative Provisions:**

- 1. This Agreement of Variation ("the Agreement") is ancillary to the Local Council Devolution Scheme Agreement and the Variation.
- 2. Pursuant to Clause 15 of the Local Council Devolution Scheme Agreement the Parties agree that from the Effective Date the Local Council Devolution Scheme Agreement shall be varied to the extent and in the manner set out in this Agreement.

3. Any term defined in the Local Council Devolution Scheme Agreement shall have the same meaning when used in this Agreement unless inconsistent with the context or otherwise defined in this Agreement.

## **IT IS AGREED AS FOLLOWS:**

### **1. Variations**

- 1.1 The Parties agree that clause 6.1 of the Local Council Devolution Scheme Agreement as amended by Clause 1.1.1 of the Variation shall be varied as follows:
- 1.2 The Council shall pay to the Local Council the Funding for the period 2023-2024 a sum of £22,881.21 on 1<sup>st</sup> April 2023 or as soon as practicable after execution of this Agreement in the event that the Agreement is not executed before 1<sup>st</sup> April 2023.
- 1.3 The Council shall pay to the Local Council the Funding for the period 2023-2024 a sum of £22,881.21 on 1<sup>st</sup> April 2023.
- 1.4 The Parties agree that where any other part or parts of the Local Council Devolution Scheme Agreement not expressly referred to here need to be amended to be consistent with the variations set out in this Agreement then any such part or parts of the Local Council Devolution Scheme Agreement shall be deemed to have been amended from the Effective Date and shall henceforth be read and construed as though any such amendments were agreed between the Parties and came into full force and effect on the Effective Date. If the Parties cannot agree on whether any such amendments are necessary to be consistent with this Agreement then the matter shall be resolved in accordance with the dispute resolution provisions.

### **2. Employment Exit Provisions**

- 2.1 In the event of the Council issuing a notice of termination of this Agreement or otherwise, the Council and the Local Council agree to work together to ensure that all legislative requirements are met.

### **3. Terms Remain in Effect**

- 3.1 The Local Council Devolution Scheme Agreement shall be varied in accordance with, and only to the extent set out in this Agreement. The Local Council Devolution Scheme Agreement terms and conditions shall otherwise continue to apply unamended in full force and effect. For the avoidance of doubt the changes set out in this Agreement are the only changes agreed by the Parties and their effect shall only be as set out in this Agreement.

- 3.2 If the Parties agree any further amendments to the Local Council Devolution Scheme Agreement such amendments shall be made on the basis of the Local Council Devolution Scheme Agreement as amended by any further Agreement of Variation.

..... Authorised Signatory of **the Council**

Date: .....

..... Authorised Signatory of **the Local Council**

Date: .....

..... Authorised Signatory of **the Local Council**

Date: .....

Minute No.	Action	Action Required	Update	Deadline
512/19	Climate Emergency Action Plan	The Climate Emergency Action Plan to be reviewed yearly by Full Council, with previously rejected suggestions reviewed and new suggestions added.	Currently reviewed within each Committee. Next annual review at Full Council	May-23
386.2/21	Public Health Meeting to discuss healthcare provision in Buckingham	Members <b>AGREED</b> to leave it on the action list and review it at an appropriate time.	Ongoing	
632/21	Two-part approach and arts and cultural centre funding	<p>1.1 It is recommended that from now onwards the Council takes a two-part approach to all large new developments, of providing a response to the planning applications, but also providing a S106 request in detail at the earliest possible stage, making it clear that this in no way detracts from any overall opposition to a development.</p> <p>1.2 The Council requests that the Sport and Leisure contributions for both Osier Way and Moreton Road requests are allocated towards the cost of providing an arts and cultural venue in Buckingham.</p> <p>Members agreed unanimously ACTION TOWN CLERK</p>	Requests submitted. With NHDP	Ongoing
773/21	River pollution 2018	Members <b>AGREED</b> unanimously that Buckingham Town Council should write to the Environment Agency requesting a case number as soon as it is available and an approximate time before it will appear before a court. <b>ACTION TOWN CLERK</b>	Letter sent to Cllr Whyte.	Ongoing
844/21 & 309/22 & 447/22	Code of Conduct process	<p>For the Town Clerk to write to the Hearings sub-committee of Buckinghamshire Council to ask them to consider altering their code of conduct investigation process such that all those who are impacted by a breach of the code, should have an opportunity to be consulted on the actions to be recommended. In this case this would have meant all the complainants and the Town Council (since our reputation has been damaged) being able to offer their ideas as to what would constitute proportionate actions.</p> <p><b>309/22 The Town Clerk will chase up the lack of response.</b></p>	Letter sent. Email chasing also sent. 447/22 Town Clerk to follow up lack of response. Further email sent.	Ongoing
260/22.2 & 447/22	Moreton Road Phase III	Letter to be sent to Mr. Greg. Smith MP, to ask him to liaise with the Secretary of State on the feasibility of a call-in of this application on the grounds described by Cllr. Cole; the resulting response to be circulated to the Full Council at the next suitable meeting, and the call-in decision to be ratified accordingly. The Town Council will put a formal complaint to Buckinghamshire Council as the level of scrutiny at Strategic Sites Committee was insufficient."	Called in by MP.	Interim

Minute No.	Action	Action Required	Update	Deadline
395	Consultation on future development - Motion by Cllr. Stuchbury.	That Buckingham Town Council seeks an early meeting with the appropriate Buckinghamshire Council officers to obtain the maximum amount of information relating to future development plans for Buckingham. Key areas include, but are not limited to, housing numbers, highways development infrastructure and education provision as they relate to the revised Buckingham Neighbourhood Plan. Any such plan needs to be drafted in a robust and legal manner, thus recognising and being capable of informing future decisions by Buckingham Town Council.	With NHDP.	Ongoing
454/22	St. Rumbold's Field green spaces	It is recommended that members agree that the adoption is dependent on: a) The completion of all required elements to a sufficient standard, including footpaths, street furniture, planting as per the agreed plans (to be confirmed by BTC officers following legal advice). b) The public right of way crossing St. Rumbold's Park is completed and open to the public and access to Gawcott Road is resolved. c) Means of vehicular access to St. Rumbold's Park is provided from either Penda Road or Oswald Way. It is recommended that Members agree to take specialist legal advice with the costs to come from the commuted sum. It is recommended that Members agree to allow the Town Clerk to negotiate on the Town Council's behalf but not to accept a commuted sum. <b>AGREED</b> unanimously.	Discussions ongoing.	
557	Motion - Cllr. Gateley - Civic Service	The Lord Lieutenant of Buckinghamshire, Countess Howe, has requested that the County Civic Service, to be held during the afternoon of Sunday May 7 to celebrate the Coronation of HM King Charles III, should be held at Buckingham Parish Church. This represents a great honour for our town. I therefore propose that Buckingham Town Council supports this plan, and that we work alongside the Lieutenancy and Buckingham Parish Church to plan and deliver this historic event. Cllr. Stuchbury Proposed an amendment: that we should write, at the appropriate time, to King Charles and invite him to visit Buckingham. Seconded by Cllr. Mahi and unanimously <b>AGREED</b> .	Update from Mayor during Chair's announcements.	
649	Motion - Cllr. Harvey	Motion: To agree that the Town Council becomes a member of The Open Spaces Society. Members <b>AGREED</b> .	The Town Council is now a member of The Open Spaces Society.	

**Minutes of the General meeting of Aylesbury Vale Transport Users Group (AVTUG) held at 11.00am on Tuesday 22<sup>nd</sup>  
November 2022**

*at the Small Hall at Buckingham Community Centre, Cornwalls Meadow, Buckingham, MK18 1RP.*

## **1.0 Present**

Colin Higgs (CH) B.E.M (Chairman) (Aston Abbotts PC), Jonathan Clover (JC) (Secretary) and Richard Clark (RC) (Treasurer).

Cllr T Cawte (TC) (Winslow Town Council) Janet Gowin (JG), Sandra Bunyan (SB) and Rosemary Stuchbury (RC).

James Loader (Buckinghamshire Council - BC) (JL) and Jess Everett-Puttur (BC) (JEP).

## **2.0 Apologies**

2.1 The following apologies had been received: David Horsler (DH), Graham Aylett (AOTRA), Alan Wallwork (Chesham TUG), Christine Dodds, Betty Rose, Janet Davies, Oliver Baden, and Robert Taylor

## **3.0 Chairman's welcome and opening remarks**

3.1 CH said it was good to meet again in Buckingham after the previous date for the meeting in September had not been possible because of disruption to the bus service between Aylesbury and Buckingham on 20.9.22.

3.2 CH stated that he had sent the survey he had done of bus services in the villages around Leighton Buzzard to JL.

3.3 CH raised the continuing problem caused by parking outside the parade of shops on the Elm Farm estate in Aylesbury. This continued to prevent the 50 Arriva bus service passing along the road by the shops. He had been shown photographs by a driver on the 50 route which showed it was at times impossible to pass without cars being moved. He had raised this issue with BC. CH felt there needed to be yellow lines outside the parade to prevent parking. RC said hospital employees using the hospital site parked in the area of the shops. The meeting agreed a letter would be sent to BC about the matter from AVTUG. **Action Committee.**

**4.0 The Minutes of the meeting of 14.6.22 (v2) which were circulated to members with the papers on 5.9.22 were approved.**

## **5.0 Matters Arising**

5.1 There were several issues, but these were dealt with in the discussion on the Secretary's report.



## **6.0 Secretary's report (paragraphs under this item numbered 6.1 to 6.17)**

6.1 The Secretary's report was **noted**.

6.2 Several issues referred to in the report were discussed further at the meeting. These are highlighted at 6.3 et seq.

### **6.3 Aylesbury Bus Station (ABS)**

6.4 The failure of BC's Deputy Chairman to respond to CH's correspondence on ABS was a matter of concern and frustration to members. Points discussed were:

- The routes from the ABS to Market Square were dangerous: RC pointed out that access to the Friars Square Shopping Centre was safer by the lift adjoining the seating area at ABS.
- JC stated that lighting above the pavement on Great Western Street (GWS) (where 3 bus stops were located) was poor.
- JG and SB pointed out that the pavement on GWS was a public footpath and used not just by bus passengers by those walking towards the Town Centre from the West of Aylesbury and the Railway Station.
- RC said that electric scooters were also a potential danger for passengers using the streets around ABS.

6.5 JL noted the concerns. He would comment on ABS in more detail later in the meeting.

### **6.6 Demand Responsive Transport (DRT)**

6.7 JL referred to the new DRT service being piloted by BC with central government funds. DRT could assist in reducing the need to access ABS. DRS was running in High Wycombe (it had started in September 2022) and allowed bus passengers to pre-book a service by smart phone app or telephone. DRS covered a large area of the town of High Wycombe as well as surrounding areas such as Booker, and villages such as Wooburn Green. 200 passengers per day were using the service.

6.8 JL said that Aylesbury's DRT service would start early in 2023. DRT would cover Aylesbury town as well as villages surrounding such as Halton, Weedon, and Weston Turville.

6.9 BC had 3 years of money from the DfT's Rural Mobility Fund to cover the costs of DRS and he hoped it would be successful. Fund (see BSIP paragraph 4.18 and <https://www.gov.uk/government/publications/rural-mobility-fund>).

6.10 JC pointed out that the area maps of the DRT areas were included in the papers for the meeting (Appendix 3).

### **6.11 Subsidised and rural services.**

6.12 JL said that one reason for the use of DRT was that there was a difficulty in providing effective rural services. For example, while Aston Abbotts had one bus per hour (daytime in the week), Chetwode had 1 bus per week. DRT would help those in the centre and at the eastern end of Weston Turville (WT), where the 164 service (now discontinued) had not been comprehensive, and the 50 service served the west end of WT only. The position of villages in the rural areas of Aylesbury Vale were similar to those in the rural areas of Derbyshire and Norfolk. RC mentioned the practical impossibility of visiting Brill by bus as you had to return immediately you arrived.

### **6.13 Community buses in Buckingham, Bernwood and Winslow**

6.14 RS led off a discussion on these which had been considered at previous meetings and in the Secretary's various reports. RS was concerned at the availability of the Community Bus serving Buckingham. The Carers group had had to pay £96 for the hire of a bus for a carers' outing to Preston Bisset. She believed that villages round Buckingham were able to hire the Buckingham Community bus for free. She wanted to know where it was based. JC said details of the Buckingham Community Bus had been given in his previous reports giving details of information provided by BC and Cllr W Whyte. RC provided a note of the contact details for the Buckingham Community Bus to RS so the matter could be followed up by her. These details were telephone: 0844 588 1034 and email: [booking@mybart.org.uk](mailto:booking@mybart.org.uk).

6.15 TC reminded the meeting about the Winslow Community Bus which was assisting in meeting the transport needs of those in the rural areas round Winslow.

6.16 The Bernwode bus covered a different area.

6.17 JC said there was probably a need to give details of these services in the minutes and or his reports, so all knew what was available. Details are attached at Appendix 6 which is attached to these Minutes.

## **7.0 Treasurer's report**

7.1 RC reported that £462.83 was currently held in AVTUG's bank account so the group's finances were in a reasonable condition.

## **8.0 Bus services**

8.1 CH repeated his concerns over the loss of Sunday services between Aylesbury Leighton Buzzard and MK (the 150 service), and Aylesbury Wing and MK (the 100 service). This meant there was now no Sunday link from Aylesbury to Leighton Buzzard, which the 150 service had provided, to enable passengers to access the F70 and F77 services, which ran from Leighton Buzzard to MK.

He referred to the impact of reduced or lost services on bus passengers attending or visiting hospitals at MK. RC echoed CH's points and said Aylesbury to Milton Keynes services on Sundays were poor.

8.2 RS said services from Tingewick to Buckingham were not good and if your bus was late or you missed it you had to get a taxi as she had for the meeting today.

## **9.0 Train services**

9.1 RC referred to the ongoing strike action which was causing concern to passengers and reminded people to check online for details of future disruption to services. He also said that Avanti services from Milton Keynes to the north were "a shambles" with reduced frequency and unreliability.

### **10.00 Overview of BC's current work and provision of local public transport services: review by James Loader (JL).**

10.1 JL said that bus services in Buckinghamshire were recovering from the lockdown when there was very low usage. Use levels now 80% of pre pandemic level.

10.2 If services are not used, they will cease (for example the 150 Arriva service on Sundays stopped because of low numbers and the X5 service was reduced for the same reason).

10.3 BC has allotted a budget of £2m for the support of and payment for subsidised bus routes largely in rural areas. Examples of subsidised services are those on routes 133,50,134,60, and 60A. A direct subsidy is also paid for the 50 bus to call at stops on the Elm Farm estate in Aylesbury. The Bus Recovery Fund (from Central Government) has provided financial support to operators to keep buses running during the Covid Pandemic. BC funding of local bus services is called the Local Transport Fund grant.

10.4 Commercial services are purely a matter for the bus operators to run. Operators will decide services offered. BC has limited powers. Operators must, however, give BC 70 days' notice of timetable changes. The information given by operators to BC has to be treated as confidential at this stage. Once this embargo on disclosure is over, the public will receive notice of the timetable changes, and this will be 42 days ahead of any change.

10.5 BC are reviewing the subsidies and support for all routes in Aylesbury Vale and will look at for example whether the 150 route could receive further subsidies, and whether other services could be supported financially, as, for example, the service to Tingewick is at present. There will be a public consultation once a plan for the services to be subsidised by BC in the future has been completed. At present, 95 services run in BC's area and 28 are provided with a financial subsidy.

10.6 BC's current budget of £2m is subject to inflationary pressure. BC's budget for 2023/24 will also be £2m, and so inflationary pressure will continue form 2023/24. As with many budgets it is for this year, and will be for next year, a question of trying to do more with less in view of rising costs.

10.7 Enhanced partnership working with operators to get best value for money committed is a vital part of BC's work.

10.8 BC has begun improvements to ABS. Work is being done to find the best site for a new bus interchange (or transport hub). All options are being considered: the sites of the Station car park, Morrisons car park, and the Station multi-storey car park. There was pressure for sufficient car parking space to be preserved within the town. Austin Smith Lord are acting as consultants for BC. The hope is that a bid for external or central government funding will help towards the costs of a new transport hub.

10.9 In ABS itself, lighting, and air extraction systems have improved. The bus shelters in Great Western Street are there in part to protect the passengers from pigeon droppings not just rain.

#### **11.00 Questions and comments by members on the Review by JL (outlined at 10.0 to 10.9 inclusive).**

##### **11.1 Specific bus service queries**

**11.2 Route 60 – timetable alteration** JG and SB questioned a possible change to the route 60 timetable. A new service at 15.40 hours now departed from outside the Royal Latin School in Buckingham to the villages. Was this an extra service or did it replace the 14.45 hours from central Buckingham? If the 14.45 hours was being replaced, then the last bus from central Buckingham would leave at 12.45 hours which was much too early. Passengers with shopping/baggage could not walk the half mile from Central Buckingham to the Royal Latin School. JL said the 15.40 hours service was an additional service on school days, and the 14.45 hours service from central Buckingham to the villages was definitely still operating.

**11.3 Route 60 - action by driver:** JG and SB referred to an incident (occurring in the week or so before the meeting) where the driver on the 60 service (going from Buckingham to the villages) had not stopped to pick up a passenger at the stop adjacent to the Lidl store, where the passenger was waiting, and which was on the left hand side of the Aylesbury Road as the bus proceeded. The driver had asked the passenger (who was known to JG and SB and had poor eyesight) to cross the road so the driver could pick her up at the Tesco stop on the other side of the road. The passenger concerned found it difficult to cross the road due to her poor eyesight and was carrying heavy shopping bags. It was not clear why the passenger had to cross the road, as she was waiting adjacent to the Lidl store where it was reasonable to expect the bus to stop when requested. **The secretary to investigate further in consultation with BC as necessary.**

**11.4 Routes 60 and 60A:** SB pointed out the inconsistent coverage between the route taken by the X60 and that taken by routes 60 and 60A. X60 served only the main road and towns or villages on the A413; the 60 and 60A served the main towns on the A413 and villages. The villages covered by the 60 and 60A routes also varied slightly on different days and at different times of the day. Her experience of the Saturday and Sunday 60 and 60A services were that they were well patronised. JC noted that the view of members has always been that the services from Aylesbury and the villages to Buckingham and back should be the most comprehensive possible.

**11.5 Route 50:** RC said that the Sunday service (itself very restricted anyway) used to go to Whipsnade Zoo but now called at College Lake, Bulbourne, before stopping at Marsworth (when coming from Aylesbury), or began at College Lake, Bulbourne (when going to Aylesbury). Not all the services from College Lake served the stops between New Mill, Tring, and Cambourne Avenue, Aylesbury. The services were illogical.

**11.7 Ineffective bus services:** members said that there were many instances of services where there was no sense in the timetable (for example services to Brill, and Quainton). There needed to be a reassessment of what provision was effective in benefitting passengers.

**11.8 ABS -** RC noted the comments by JL on the work in planning a new transport hub. He referred to the press and social media publicity a year ago on the dire state of ABS by a visitor. He referred members and BC to the example of Wolverhampton's transport hub which was a pleasure to visit and incorporated a horseshoe design. Wolverhampton was an example of good provision which Aylesbury might emulate.

**11.9 ABS -** Members referred to poor signage at ABS which led to new visitors being unclear of how best to access the shopping centre and use unsafe routes out of ABS. RC recommended using the lift adjacent to the waiting area at ABS to access Friars Square shopping Centre. JL said the provision of better signage would be looked at.

**11.10 ABS -** CH referred to the ongoing problem of buses departing from the wrong bay. He referred to a case he had raised previously (and involving the now discontinued 55 service from Aylesbury to Chesham) where a disabled man (known to him) had missed his bus because, due to his disability, he had been unaware the bus he wanted to catch was departing from another bay, and no warning or information was given to him or others of the change by the driver, or anyone else. Such cases it is believed by members continued to occur. This highlighted the lack of management at ABS raised at previous meetings.

## **12.0 Train matters**

**12.1** There was nothing to report.

### 13.0 Any other business and future work

13.1 In view of the number of issues that had been raised on ABS, future liaison with BC, bus services, and other matters, it was agreed that a further letter be sent by the Chairman to Cllr Broadbent, Cllr Tett, and others, as necessary, to request an explanation for the failure to respond to previous communications from AVTUG and ask for a meeting with BC. This was to be left to CH JC and RC to finalise. **Action by the Committee.**

## Appendix 6

### Community Buses

<i>Name of Service</i>	<i>Telephone</i>	<i>Email and postal or other contact details</i>	<i>Website (if any) Social media</i>	<i>Area covered</i>	<i>Comment</i>
Buckingham Area Rural Transport (BART)	0844 588 1034	Bookings@mybart.org.uk	No working website. Facebook page	Stowe, Akeley, Steeple Claydon, Tingewick, Buckingham, Maids Moreton, Padbury, Gawcott, Thornborough, and Leckhamsted.	See page 8 from Cllr Warren Whyte originally included in my supplementary report of 27 5 22 (for 14 6 22 meeting)
Bernwode Bus	07706 784016	<a href="mailto:clerk@waddesdonparishcouncil.gov.uk">clerk@waddesdonparishcouncil.gov.uk</a>  Waddesdon PC telephone is 01296 651800	Unaware of any website	Waddesdon and surrounding area	Mobile number is given as contact on Waddesdon PC website alternatively contact Waddesdon PC.

<i>Winslow and District Community Bus (WDCB)</i>	<i>07483 336440</i>	WDCB Coordinator (Lynne King) by telephone 07483 336 440 or below  28 High Street Winslow Bucks MK18 3HF	<a href="http://www.winslowbus.com">www.winslowbus.com</a> and a Facebook page	<i>Winslow and surrounding villages</i>	<i>The website is very comprehensive and includes links to social media and other information about fares and concessions</i>
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***Appendix 6 (continued)****Community Buses**Supplementary information on BART*

Cc: bookings@mybart.org.uk Tue, 17 May at 15:17

Dear Jonathan

I'm happy to say that the BART community bus is alive and kicking and is being used by a variety of clubs, charities, and events in and around Buckingham following a quiet spell during covid. With our fellow Bernwood bus, we cover a wide area on the north and west parts of North Bucks.

Questions and bookings via the address I've cc'd above.

Cllr Warren Whyte

NB The address for questions is the email address given above and in the Table at page 7.

**Minutes of the General meeting of Aylesbury Vale Transport Users Group (AVTUG) held at 2pm on Tuesday 24<sup>th</sup> January 2023 at Aylesbury Town Council Chamber, Town Hall, 5 Church Street, Aylesbury Bucks HP20 2QP.**

**1.0 Present.**

Colin Higgs (CH) B.E.M (Chairman) (Aston Abbotts PC), Jonathan Clover (JC) (Acting Secretary) and Richard Clark (RC) (Treasurer).

Cllr T Cawte (TC) (Winslow Town Council) Janet Gowin (JG), Sandra Bunyan (SB), Felim Doyle (FD) , Graham Oliver (GO), Mary Oliver (MO), Rod McCulloch (RM) (Chesham TUG).

David Horsler (Buckinghamshire Council - BC) (DH)

**2.0 Apologies.**

2.1 The following apologies had been received: Cllrs Warren Whyte (BC) and Jon Harvey (Buckingham TC), James Loader of BC, Alan Wallwork (Chesham TUG), Christine Dodds, Oliver Baden, and Bronwen Lee.

**3.0 Chairman's welcome and opening remarks.**

3.1 CH said that further to his survey of village services to Leighton Buzzard on market day (Star Travel services 162 and 167) , there were still some problems with the bus not turning up, being early, or not following the correct route.

3.2 CH referred to the response from BC (4.1.23) on parking on Elm Farm Road, Aylesbury. DH said that there had, since the letter, been a meeting of BC's Bus Transport group (Cllrs and Officers) which had addressed the problem and potential solutions. There was likely to be a consultation on parking restrictions for the road.

**4.0 The Minutes of the meeting of 22.11.22 (v3) which were circulated to members with the papers were approved and were then signed by the Chairman.**

**5.0 Matters Arising.**

5.1 A reply had been received from BC on 23.1.23 in response to the letter from the Chairman chasing up the failure to reply to questions raised on ABS, and the bus services in Aylesbury Vale. Hard copies of BC 's letter were circulated to those attending the meeting. The matter was left for discussion at the next meeting to allow members the chance to comment. A copy of the letter would be distributed to all members.

**6.0 Secretary's report.**

6.1 The Secretary's Annual Report circulated with the papers for the meeting was **noted**.

**7.0 Treasurer's report.**

7.1 RC reported that AVTUG held £444.53 in funds. This was **noted**.



## **8.0 Bus matters village services to Buckingham and MK.**

8.1 JG said service 60 (villages to Buckingham and Aylesbury) now operating a 2 hourly service during the early part of the day (Mondays to Fridays) was still working reasonably. The last bus from Buckingham to the villages was at 14.45 hours (2.45pm) which was too early.

8.2 SB pointed out the problems for village bus users (such as North Marston) getting to MK at weekends. For example, village users could not get to the cinema on Sundays (there were no return journeys from Buckingham from midday and no direct services to or from MK). On other days connections between services 60 or 60A, and services X60 and X5, were not always possible, or involved long waits. On Mondays to Fridays, for example, 60 direct services via the villages, such as North Marston, to Aylesbury did not go beyond Winslow after 1445 hours (2.45pm) in the afternoon.

8.3 DH, in relation to paragraph 8.2, commented on Sunday services. He stated that, for example, the Arriva 150 route from Aylesbury to MK via Wing had been withdrawn in 2022 due to low patronage. Arriva's X60 service had not had a Sunday service since its introduction in 2014. DH said he would note the points made.

8.4 The meeting noted the overall difficulties for village users of services. TC said it might be possible for the Winslow Community bus to organise trips to MK on particular occasions if a sufficient number of people (10 to 12) wanted it. After discussion, it appeared that there was a question mark as to whether enough people would be interested in such a service.

## **9.0 Bus matters – performance of Arriva services 280 and 300.**

9.1 GO initiated a discussion on Arriva services generally and his particular experience of the performance of services between Haddenham and Aylesbury/Oxford.

9.2 GO said Arriva's performance as an operator was poor. The experience of travelling with Arriva was often terrible. He characterised the specific failings as:-

- Unreliability – often services were late with long delays, and cancellations, without warning, were regular occurrences. A recent wait of one hour for a service scheduled to leave Haddenham at 8.40am to go to Aylesbury was just one example.
- Many buses appeared in poor condition and he had been affected by 2 bus breakdowns recently on journeys he had taken.
- Bodywork of buses was often not kept clean – sometimes the bus was filthy.
- Heating in buses worked only sometimes.
- Bus indicator boards showed misleading information (for example it showed Thame on a recent journey when the destination should have read Aylesbury)
- Electronic displays boards at stops gave no indication that a timetabled service had been cancelled – reference to the service just disappeared from the screen.
- Delays meant hardship for many older and vulnerable users – stops often had no seating or shelter from sun or rain.

9.3 Haddenham was to take considerable extra housing over the next 10 years and this meant further pressure on a service that was not working at present. The effect of delays and regular cancellations meant that the 280 service, which should run at 2 buses per hour between Oxford and Aylesbury was down to 1 bus an hour. Arriva was not providing the timetabled or reasonable service on the 280 route.

9.4 RC supported the above concerns. He had used the 280 service on 20.1.23 to go to Oxford. On his return he had had over an hour's wait in Headington. The 1550 service (from Oxford to Aylesbury) should have reached Headington at 1612 hours (4.12 pm). The bus arrived over an hour late. This caused distress to passengers waiting, including a lady in her 70s, who had to wait over an hour. It was a sunny day and she had to stand or sit in the sun, as there was no shelter at the stop.

9.5 FD raised concerns over the reliability of Arriva's 300 and X30 services. He had experienced waits of an hour for some buses. There had been social media comment via Twitter on poor performance of these bus services.

9.6 GO said letters or emails sent to Arriva on performance issues did not result in a reply on the specific points raised by him.

9.7 Members felt that the ability to persuade people to use buses to combat climate change were undermined by poor performance by operators.

9.8 DH said he would note the points made in 9.1 to 9.7, and said further :-

- that James Loader (JL) was due to meet Arriva's representatives soon, and the above concerns would be relayed to JL.
- He repeated that BC had little control over Arriva's operations. The 280 is not a contracted service. It is a commercial service and BC have no control over the day to day running or quality of the service.
- Regarding the points raised at 9.4, DH noted these mainly had to do with service provision, but he said that the specific issue brought up on bus stop facilities at Headington should be raised with Oxfordshire County Council.
- DH advised that Arriva were aware of the cleanliness issues and these are caused mainly by winter road conditions. Arriva had advised BC that their bus wash had broken and the repairs had been held up due to difficulties in obtaining replacement parts. Buses were being pressure washed each evening, but this did not provide the same level of cleanliness as the usual bus wash.

## **10.0 Bus issues: general.**

10.1 Members said UK bus and train services compared unfavourably with countries like Germany, France, or Japan.

10.2 FD questioned whether competition was working and whether Arriva had a monopoly on some routes. DH stated that Arriva do not have a monopoly on some routes. Arriva have of course many routes over the County. He pointed out that any bus operator is free to operate any service they choose, provided it is registered with the Traffic Commissioners.

10.3 Members also raised questions over the managing of some routes when for example a Red Rose service would arrive just ahead of Arriva on the same route. DH said that the majority of routes were commercially operated and BC had no control

over their operation or their management. The nature of competitive routes is that different operators might operate buses along the same bus corridors in order to attract the most passengers.

10.4 GO referred to the ongoing impact of HS2 on the operation of the 280 service. One Sunday the 280 had been diverted right round Aylesbury. There had also been severe impacts on running services along the Oxford Road.

10.5 DH noted the above points. He again confirmed in response to the Chairman that the 55 service had now ceased.

10.6 FD asked about cross county ticketing. DH confirmed that the Intalink Explorer ticket available for Hertfordshire services, also covered 90% of routes serving Hertfordshire and Buckinghamshire.

10.7 It was noted that the Government's scheme for a flat fare of £2 per journey had come into operation from 1.1.23.

#### **11.0 Demand Responsive Transport (DRT).**

11.1 DH reminded members that BC had 3 years of money from the DfT's Rural Mobility Fund to cover the costs of DRT and he hoped it would be successful (see BSIP paragraph 4.18 and <https://www.gov.uk/government/publications/rural-mobility-fund>).

11.2 DH reported that DRT had been trialled in High Wycombe and some surrounding villages. Over 10 weeks 10,000 people had used the service. This had been a great success.

11.3 DH reported that the roll out of DRT in Aylesbury and some surrounding villages had been delayed as Arriva had withdrawn after tendering for the work. The process of retendering was underway, and it was hoped to appoint a new operator who could begin the service in July 2023.

#### **12.0 Train matters.**

12.1 There was nothing to report.

#### **13.0 AOB and date of next meeting.**

13.1 The Chairman proposed that the next meeting be held in Buckingham on Tuesday 14<sup>th</sup> March at 11.00 am at the Buckingham Community Centre.

13.2 JC said that he would prepare (as Acting Secretary) the Minutes for this meeting, circulate these, and arrange the booking for the next meeting.