

WYMONDHAM TOWN COUNCIL

SUMMONS TO ATTEND - NOTICE IS HEREBY GIVEN
OF A FINANCE & GENERAL PURPOSES COMMITTEE MEETING
to be held on **MONDAY 2ND OCTOBER 2023**
IN THE COUNCIL CHAMBER commencing at **2.30pm**

A G E N D A

1. Apologies for absence
2. To receive Declarations of Interest **A**
3. To confirm the minutes of the Finance & General purposes committee meeting held on 15th August 2023. **B**
4. To receive an update about progress of items arising from the last meeting of the committee meeting held on 15th August 2023/ previous meetings.
5. Public Participation – members of the public may make representations, ask or answer questions and give evidence in respect of the business on the agenda below. In accordance with standing order 3 (f) this item is limited to 15 minutes.
6. To discuss future financial reporting requirements and potential accounting software upgrades for recommendation to full Council.
7. To Note External Auditors Certificate for Year ending 31st March 2022 **C**
8. Development of 4 year plan – progress report – Cllr. Rosen

Council Offices
Ketts Park
Harts Farm Road
Wymondham
NR18 0UT


T B Gurney
Town Clerk

26th September 2023

Committee Members

Cllr. James	Cllr. Fulcher	Cllr. Rosen
Cllr. Frosdick	Cllr. Perry	

DECLARATIONS OF INTEREST AT MEETINGS

When declaring an interest at a meeting Members are asked to indicate whether their interest in the matter is pecuniary, or if the matter relates to, or affects a pecuniary interest they have, or if it is another type of interest. Members are required to identify the nature of the interest and the agenda item to which it relates. In the case of other interests, the member may speak and vote. If it is a pecuniary interest, the member must withdraw from the meeting when it is discussed. If it affects or relates to a pecuniary interest the member has, they have the right to make representations to the meeting as member of the public but must then withdraw from the meeting. Members are also requested when appropriate to make any declarations under the Code of Practice on Planning and Judicial matters.

Have you declared the interest in the register of interests as a pecuniary interest? If Yes, you will need to withdraw from the room when it is discussed.

Does the interest directly:

1. affect yours, or your spouse / partner's financial position?
2. relate to the determining of any approval, consent, licence, permission or registration in relation to you or your spouse / partner?
3. Relate to a contract you, or your spouse / partner have with the Council
4. Affect land you or your spouse / partner own
5. Affect a company that you or your partner own, or have a shareholding in

If the answer is "yes" to any of the above, it is likely to be pecuniary.

Please refer to the guidance given on declaring pecuniary interests in the register of interest forms. If you have a pecuniary interest, you will need to inform the meeting and then withdraw from the room when it is discussed. If it has not been previously declared, you will also need to notify the Monitoring Officer within 28 days.

Does the interest indirectly affect or relate any pecuniary interest you have already declared, or an interest you have identified at 1-5 above?

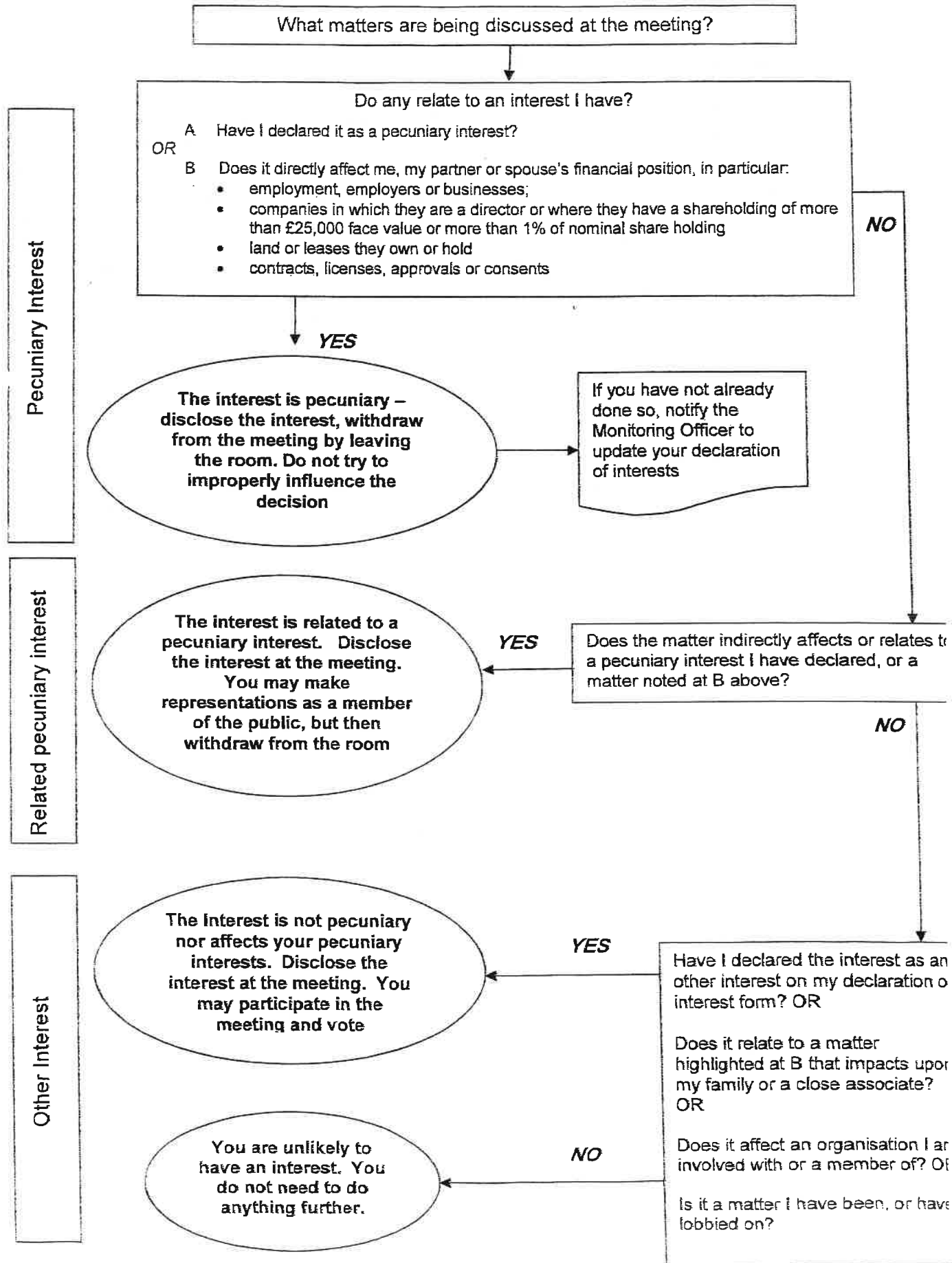
If yes, you need to inform the meeting. When it is discussed, you will have the right to make representations to the meeting as a member of the public, but must then withdraw from the meeting.

Is the interest not related to any of the above? If so, it is likely to be an other interest. You will need to declare the interest, but may participate in discussion and voting on the item.

Have you made any statements or undertaken any actions that would indicate that you have a closed mind on a matter under discussion? If so, you may be predetermined on the issue; you will need to inform the meeting, and when it is discussed, you will have the right to make representations to the meeting as a member of the public, but must then withdraw from the meeting.

FOR GUIDANCE REFER TO THE FLOWCHART OVERLEAF.
PLEASE REFER ANY QUERIES TO THE MONITORING OFFICER IN THE FIRST INSTANCE

DECLARING INTERESTS FLOWCHART – QUESTIONS TO ASK YOURSELF



WYMONDHAM TOWN COUNCIL
 MINUTES OF A MEETING OF THE FINANCE & GENERAL
 PURPOSES COMMITTEE held on Tuesday 15th August 2023
 in the Council Offices commencing at 7.00 pm

Present:

Cllrs	Fulcher (Chair)
	James
	Frosdick
	Perry
	Rosen

Also Present 0 member of the public
 Cllr. Nuri-Nixon, P Barrett & J Barrett

F25/23	<u>CHAIR</u> Upon the resolution of Cllr. James and seconded by Cllr. Frosdick it was unanimously resolved to appoint Cllr. Fulcher as Chair.
F26/23	<u>VICE CHAIR</u> Upon the resolution of Cllr. Fulcher and seconded by Cllr. James it was unanimously resolved to appoint Cllr. Frosdick as Vice-Chair.
F27/23	<u>APOLOGIES FOR ABSENCE</u> – None.
F28/23	<u>DECLARATIONS OF INTERESTS</u> – None.
F29/23	<u>MINUTES OF MEETING</u> On the proposition of Cllr. Frosdick and seconded by Cllr. Perry it was unanimously resolved to approve the minutes of the Finance & General Purposes Committee meeting held on 20 th June 2023 as a correct record.
F30/23	<u>PROGRESS UPDATES</u> - None
F31/23	<u>PUBLIC PARTICIPATION</u> <ul style="list-style-type: none"> • Cllr. J Barrett read out a statement objecting to the proposed Cemetery regulations amendments as he felt they were discriminatory and therefore unlawful and could be seen as a disability tax. • Cllr. Nuri-Nixon voiced concerns regarding the Cemetery proposals as the regulations were being amended following 1 complaint, no mention of the electoral role, the requirement for 10 years' worth of documents (30 documents). They were bureaucratic unworkable and ill advised.
F32/23	<u>ROTHBURY ROAD PARK EARMARKED RESERVE</u> After discussions upon the proposition of Cllr. James and seconded by Cllr. Rosen it was unanimously resolved to 'vire' to the Rothbury Road Park Earmarked Reserve the following £10,000 from the New Projects Reserve, £4,000 from the Open Spaces Reserve and £6,000 from the Play site safety Reserve.
F33/23	<u>KETTS PARK</u> Upon the proposition of Cllr. James and seconded by Cllr. Rosen it was unanimously resolved to approve an application for 8 days work at £350 per day plus £250 to renew a felling licence for the Norwich Fringe Project to continue woodland management work at Ketts Park. Funding from the New Projects earmarked reserve.

F34/23	<p>CEMETERY REGULATIONS Discussion took place on the proposal by Cllr. Baker and seconded by Cllr. Perry to amend Cemetery regulations to determine the qualification (s) for residential fees as follows:</p> <p>This Council resolves to amend its previous decision on fees and qualifying conditions for use of the Wymondham Cemetery as set out below.</p> <p><i>The residents' fee applies to those for whom there is evidence that:</i></p> <ul style="list-style-type: none"> <i>* They were residing in Wymondham at the time of their death</i> <i>* They were residing in Wymondham within the four years prior to their death</i> <i>* They were residing in Wymondham for a period of at least four years and can evidence that they have relocated due to independent living needs. This evidence is at the discretion of the Town Clerk.</i> <i>* They resided in Wymondham for a period of 10 years or more (in one or separate periods combined) at any point in their life</i> <p><i>The Council will accept the following as evidence: property deeds, rental agreements, utility or council tax bills at a ratio of 3 for each year evidence is required for. Further evidence is at the discretion of the Town Clerk.</i></p> <p>We propose that this amendment is applicable from 1st April 2023 and is backdated to any fees since then.</p> <p>Several concerns were expressed to allow further work to be undertaken on the wording Cllr. Perry withdrew the proposal.</p>
F35/23	<p>FINANCIAL REGULATIONS Cllr. Rosen introduced his motion to amend financial regulations, as attached to these minutes.</p> <p>A recorded vote was requested.</p> <p>Upon the proposition of Cllr. Rosen and seconded by Cllr. Perry the amendments contained within the paper were proposed.</p> <p>For: Cllrs. Rosen and Perry Against: Cllrs. James, Frosdick & Fulcher</p> <p>The motion was lost.</p>
F36/23	<p>GENERAL Cllr. Rosen introduced his motion in respect of work to be carried out by the Committee.</p> <p>It was agreed that the 4 points be taken and voted on individually.</p> <p>Cllr. Frosdick ask for his comments to be noted. The FGP committee will develop a four-year financial review based on the strategic intent of the Town council across this period. The review will include spend timings, financial risks and recommendations to mitigate risks and take advantage of opportunities. This will be reviewed on a quarterly basis with a report sent to the full council for discussion and agreement at town council meetings.</p>

After discussion upon the proposition of Cllr. Rosen and seconded by Cllr. Perry it was unanimously resolved that.

1. A four-year development plan with detailed spending proposals be developed by Finance & General Purposes Committee in time for consideration at November Full Council taking account of views contributed by the other committees and working groups of the Council.

After discussion and upon the proposition of Cllr. Rosen and seconded by Cllr. Perry it was unanimously resolved.

2. To recommend to Council that in order to enable this work, and improve the strategic management of finances, that Finance & General Purposes Committee meet monthly until the 4-year plan is completed and then review meeting dates.

After discussion during which the Clerk offered to produce budget comparison and details of quarterly draft accounts for discussion upon the proposition of Cllr. Rosen and seconded by Cllr. Perry it was unanimously resolved that.

3. The RFO shall provide at the next monthly meeting of the Finance & General Purposes Committee a statement of receipts and payments to date (under each head of the budgets, comparing actual income and expenditure to the end of the previous calendar month against the profile agreed in the approved budget. Explanations and proposals for remedial action will be provided for any significant variances) together with draft ½ yearly internal Accounts for discussion.
4. To recommend that Council on 5th September amend Council Standing Order 17c be to be consistent with the amendment made to Financial Regulation 4.6. After discussion Cllr. Rosen agreed to withdraw this item pending further discussions under amendment point 3 above.

(The meeting closed at 20.38 pm)

DATED this day of2023

SIGNED (Chairman)

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

Wymondham Town Council – NO0537

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

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

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR.:

- Section 2, Box 4 incorrectly includes items which are not staff costs as defined in the Joint Panel on Accountability and Governance Practitioners’ Guide. Please note that Box 4 should comprise payments made in relation to the employment of staff including only gross salary, employers’ national insurance contributions, employers’ pension contributions, gratuities for employees or former employees and severance or terminations payments to employees. Employment expenses which are benefits (mileage, travel, etc.) and items of reimbursement of expenses for postage, stationery or other outlays made on behalf of the smaller authority are not staff costs for the purpose of completion of the AGAR in accordance with proper practice. The figures in Section 2, Boxes 4 and 6 should read £213,022 and £267,670 (respectively) for the current year, and £176,645 and £262,372 (respectively) for the prior year.

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

None.

3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

14/09/2023