

NOTICE OF MEETING

Finance & General Purposes Committee

7.45pm on Tuesday 16 February 2021 (Virtual meeting)

To Councillors

Mrs Barnard, Ms Dulieu, Fitzwilliams, Strudley and Mrs Wallen

You are summoned to attend a virtual meeting of the Finance & General Purposes Committee on Tuesday 16 February 2021 at 7.45pm

The meeting will take place on the Zoom platform. Please use the link in the e-mail or use the following details

Meeting ID: 839 4621 8825

Passcode: 578727

Any apologies for absence should be communicated to the Clerk ahead of the meeting.



Jason Mawer

Clerk to the Council

The seven principles of public life

Selflessness | Integrity | Objectivity | Accountability | Openness | Honesty | Leadership

AGENDA

Meeting of the Finance & General Purposes Committee

7.45pm on Wednesday 13 January 2021 (Virtual meeting)

Sound recording, photography, filming and use of social media at meetings that are held in public are permitted. Those wishing to record proceedings are however advised to contact the Parish Clerk for further information before the start of the meeting. **This meeting will be recorded by the Clerk through the Zoom platform to assist with the production of the minutes of the meeting.**

No.	Item	Page
1.	Apologies for absence	
2.	Declarations of interest Members are asked to declare any disclosable interest or affected interest in respect of any matter to be considered at this meeting.	
3.	Minutes of the previous meeting To approve the minutes of the Finance & General Purposes Committee of 13 February 2021	3
4.	Matters arising from the previous meeting	5
5.	Finance update to end January 2021 To receive an update on the finances to the end of January 2021.	6
6.	Risk Register To consider and approve the Risk Register.	7
7.	Staffing Committee Proposals To consider revised proposals for the operation of the Staffing Committee following the annual meeting.	16
8.	Responsible Financial Officer update To receive a verbal update from the RFO	
9.	Future agenda items and date of the next meeting The next meeting will be on Tuesday 23 March 2021.	18
10.	Closure of the meeting	

MINUTES OF THE PREVIOUS MEETING

held **virtually** on **Wednesday 13 January 2021** at **7.45pm**

Present: Councillors Strudley (Chair), Mrs Barnard, Fitzwilliams, Ms Dulieu and Mrs Wallen

In attendance: The Parish Clerk

001. Apologies for absence

No apologies were due.

002. Declarations of interest

The following declarations having been made previously, were carried with dispensation from the Parish Clerk granted at the November 2020 meeting.

Cllr Ms Dulieu – treasurer of Warfield Park Community Association and committee member of Warfield Village Fete organising committee

Cllr Fitzwilliams – family interest through employment with Youthline

Cllr Strudley – family interest through employment with Home Start Bracknell

Cllr Mrs Wallen – committee member of Warfield Environment Group and member of Warfield Grow & Share

003. Minutes of the previous meeting

The minutes of the meeting of 17 December 2020 were circulated to members in advance of the meeting. Approval of the minutes was proposed by Cllr Ms Dulieu and seconded by Cllr Mrs Wallen and the minutes were **APPROVED** by members present.

004. Matters arising from the previous meeting

The Clerk advised members that interviews for the Finance Officer post were taking place later in the week.

005. Financial Report and Write-off Proposals

The Clerk advised members that the Finance Report had been delayed but would be circulated ahead of full council.

Members considered the write-off proposals from the Clerk and agreed to the request to write-off £299.52 of debt but asked the Clerk to continue recovery actions. The Clerk was asked to review the second batch of debt and bring back to committee.

The Clerk was asked to include write-off arrangements as part of the general policy review.

006. Grant applications

Members reviewed the grant applications previously considered and agreed to submit the list to council unchanged.

007. Draft Budget 2021-22

The Clerk circulated to members the draft budget and precept proposal for 2021-22.

Members asked the Clerk about carryovers to 2021-22 from the current year budget. The Clerk advised members that these would be brought forward for approval by council in March if the amount were committed but potentially unspent by the end of the financial year.

Members considered the draft budget and precept requirement and agreed to recommend both to full council for approval.

008. Complaints Policy

The Clerk circulated the revised draft Complaints Policy to members ahead of the meeting.

Members discussed the policy and asked the Clerk to remove elements relating to compliments. It was agreed to delegate to the Clerk and Chair of the Committee to complete the review and bring forward the policy to committee for approval.

009. Responsible Financial Officer update

The Clerk updated members on the COVID-19 Testing Station that was being planned for Brownlow Hall.

010. Future agenda items and date of the next meeting

Items for future agenda items were circulated to members. The date of the next meeting was agreed as Tuesday 16 February 2021 at 7.45pm.

011. Closure of the meeting

The meeting closed at 8.57pm

MATTERS ARISING

008. Complaints Policy

The Clerk is completing the review of the Complaints Policy and will shortly send through to Committee Chair for review. The policy will be brought back to the March meeting.

FINANCIAL UPDATE TO THE END OF JANUARY 2021

The report will follow.

RISK REGISTER

1.0 Purpose of this report

1.1 This report contains the risk register for 2020-21. The council is required to demonstrate that it has carried out an assessment of the risks facing it and took appropriate steps to manage those risks.

2.0 Risk assessment

- 2.1 The risk assessment is contained in appendix 1 and follows the same format as in previous years. The assessment has been produced in accordance with the guidance issued to the council by the Joint Panel on Accountability and Governance in their practitioners' guide.
- 2.2 The document breaks risk down into 5 areas, Financial, Property, Legal, IT and Reputational. A risk assessment matrix is also included.
- 2.3 There are some minor changes to the text which are shown in green, which is where additional information has been provided. Additional risks have been identified and are shown as 27, 35 and 49.
- 2.4 Approving the risk register will allow the council to confirm assertion 5 on the Annual Governance & Accountability Return.

3.0 Recommendation

Members are asked to review the risk register ahead of presentation to council.

Warfield Parish Council

Risk Register

February 2021

Categories of risk

1. Financial - loss of money, fraud, theft, embezzlement
2. Property – damage to property
3. Legal – breaking the law or being sued
4. IT – failure of IT systems or misuse
5. Reputational – actions taken could harm the councils public reputation

Risk assessment matrix

Likelihood	Highly Likely (3)	Medium (3)	High (6)	High (9)
	Possible (2)	Low (2)	Medium (4)	High (6)
	Unlikely (1)	Low (1)	Low (2)	Medium (3)
		Negligible (1)	Moderate (2)	Severe (3)
		Impact		

1. Financial

Risk no.	Description	Impact	Likelihood score	Impact score	Risk rating	Response
1	Adequacy of Precept	The council has insufficient income for the forthcoming year	1	2	2	The council prepares an annual budget and this is used to determine its precept requirement for the year.
2	Loss of cash through theft or dishonesty (fidelity guarantee)	The councils suffers a loss of income	1	2	2	The council has a range of covers through its insurance policy including theft and dishonesty.
3	The risk of consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party (consequential loss) or withdrawal from Brownlow Hall or Whitegrove hiring agreements by substantial hirers	Loss of income affecting budgetary provision. Additional time spent rectifying any loss. Unable to access office and financial records.	1	2	2	The council maintains a general reserve. Insurance cover for business interruption in the event of loss of one or both revenue generating facilities. Regular monitoring and negotiation with hirers and if necessary remarketing. The council has systems in place to allow for staff to work from home with appropriate access to files and systems. IT support in place to get systems operational in the event.

4	The council does not identify its risks	Financial, criminal or reputational loss.	1	2	2	Annual review of risk and the adequacy of cover undertaken annually by Finance Committee and approved by council. Risk assessments are conducted for specific activities or events.
5	The council is not insured adequately	Financial, criminal or reputational loss.	1	3	3	Review of management arrangements regarding insurance cover Finance Committee review annually prior to policy renewal. Clerk meets with broker to confirm adequate cover. Axa is one of the leading insurance companies and the policy is arranged through Came and Company a specialist provider of local council insurance.
6	Failure to correctly award contract for services or the purchase of capital equipment.	The council does not award contracts correctly resulting in financial or reputational loss to the council.	2	2	4	Standing Orders reviewed and updated in May 2019 meeting. Financial Regulations reviewed and updated April 2019.
7	The council does not act legally and exceeds its powers.	The council risks financial and reputational loss.	1	3	3	Review of minutes to ensure legal powers in place, recorded and correctly applied. Expenditure of Section 137 is regularly monitored and reported separately.
8	Activity does not match information reported.	The council does not know of activity undertaken and risks financial loss.	1	2	2	Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from minutes to statements etc including petty cash transactions undertaken by Internal Auditor
9	The council does not have systems to prevent and detect fraud and corruption	Financial loss to the council.	1	2	2	Review and testing of arrangements to prevent and detect fraud and corruption undertaken by Finance Committee and Internal Auditor
10	Failure to make disclosures	The council does not make the necessary disclosures.	2	2	4	Review undertaken by Internal Auditor
11	Failure of specific internal controls and reporting of findings to management	The council is unaware of failures in its systems.	2	2	4	Undertaken by Internal Auditor, reported to Finance committee and then full Council.
12	Unrestricted access to banking arrangements, including borrowing or lending	Access to bank accounts may be compromised and theft or fraud may occur.	2	2	4	Password protection for internet and telephone banking and all cheques / payments authorised by 2 Councillors. Transfers from deposit accounts can only be made to the council main bank account.

13	Contracts are not reviewed annually.	The council does not achieve value for money or works are not carried out correctly.	1	1	1	Not applicable. Play equipment inspection is not considered a relevant contract in this context.
14	The council does not review project performance against targets.	Projects or activities overrun, face increased costs or risk non-completion.	1	2	2	The Finance & General Purposes Committee reviews project performance as required.
15	Failure to adhere to codes of practice for procurement and investment	Financial loss to the council.	1	2	2	The procurement process is covered by Standing Orders and Financial Regulations.
16	Failure to detect and deter fraud and/or corruption	Financial loss to the council.	2	2	4	Checks are performed through the year by members of Finance Committee. The process was reviewed in April 2018. The process kept under review to take account of changes of practice / advice. Checks by Internal Auditor.
17	Failure to regularly reconcile bank accounts.	The council is unaware of its financial position.	2	2	4	Bank reconciliations are carried out monthly and details of reconciled amounts included in monthly finance reports. Annual review by Internal Auditor.
18	The council does not scrutinise income or expenditure.	Financial loss to the council.	1	2	2	Regular scrutiny of financial records and proper arrangements for the approval of expenditure. Parish Council meets regularly to approve expenditure. Finance Committee meets monthly and checks income and expenditure reporting.
19	The council does not act legally and exceeds its powers.	The council risks financial and reputational loss.	2	2	4	Recording in the minutes the precise powers under which expenditure is being approved. S 137 expenditure is shown on budget sheet presented to Council monthly.
20	Salaries and contributions are not paid correctly.	The councils risks reputational and financial loss	1	2	2	Salaries of staff are paid in accordance with nationally agreed spinal scales. Payroll changes are checked by a member of Staffing Committee. Pension calculations are checked annually. All items checked by Internal Auditor.
21	The council fails to review contracts of employment for all staff and does not take account of any	The council risks financial and reputational loss.	1	2	2	Staff contracts reviewed annually by the Clerk and reported to the Staffing Committee along with any recommendations.

	changes in relevant legislation.					
22	Council does not claim back appropriate VAT	The council risks financial loss.	1	2	2	Financial regulations set out requirements. Internal Auditor checks records.
23	The council fails to make required submissions to HMRC.	The council risks being fined.	1	2	2	HMRC records are primarily submitted through Full payment submission (FPS) with monthly payroll.
24	The council does not monitor its budgets adequately.	The council is unaware of its income or expenditure against targets set.	1	2	2	Regular budget monitoring statements undertaken by Finance and General Purposes Committee and Council at monthly meeting. The Council makes use of the budgeting tools in the Rialtas Suite.
25	The council does not monitor grants or loans correctly.	Financial loss to the council.	1	2	2	All grants and loans considered and approved by Parish Council following scrutiny by the Finance & General Purposes Committee.
26	Minutes of meetings are not properly kept	The council risks reputational damage.	1	2	2	Minutes properly numbered and paginated with a master copy kept in safekeeping.
27	Rates and charges for rental hires and allotments are not reviewed	Financial loss to the council.	1	2	2	Rents and charges are reviewed annually by the Amenities Committee.

2. Property

Risk no.	Description	Impact	Likelihood score	Impact score	Risk rating	Response
28	The loss of physical assets owned by the council – buildings	The loss or damage to buildings or assets will affect the councils ability to carry out its business	1	3	3	Office leased from Tesco, who provide building insurance. Brownlow Memorial Hall is Leased from Diocesan Trustees. Lease expires April 2025. Insured with Axa through Came and Company who have noted the position of the Landlord with regard to the buildings insurance. Whitegrove Community Centre is Leased from Bracknell Forest Council. Lease expires in 2024, Bracknell Forest Council insures the building.
29	Physical assets owned by the council – furniture and other assets may be damaged or stolen.	There would be a short term impact, which could affect delivery of service	2	1	2	All other equipment and furniture insured by Parish Council is with Axa. All equipment and furniture could be replaced with 7 days. Short term support could be available from other local town and parishes
30	Loss of assets	The council loses assets incurring a financial loss	2	2	4	An up to date register of assets is maintained by Clerk in line with Governance Standards.

31	Damage to physical assets	Assets may be useable or unsafe and cannot be accessed. Financial loss. There would be a short term impact, which could affect delivery of service	2	2	4	All other equipment and furniture insured by Parish Council is with Axa. All equipment and furniture could be replaced with 7 days. Short term support could be available from other local town and parishes. The Memorial Ground play equipment is inspected weekly by ARD Playgrounds and any maintenance/repair undertaken as soon as possible. Damaged equipment will be fenced off where required. Brownlow Hall play equipment is inspected monthly by ARD Playgrounds. Caretakers advise the Clerk of any maintenance issues at facilities and repairs are undertaken as soon as possible. Revised emergency repair limits applied from May 2018. Portable electrical equipment, fire-fighting equipment and fire alarm serviced annually at Brownlow Hall, Whitegrove CC and the Parish Office. Frost Folly inspected regularly and any untoward matters reported to the Clerk for action. The Allotment site and building are inspected regularly for damage and potential risks.
32	Failure of security for vulnerable buildings, amenities or equipment.	Buildings, amenities or equipment may be damaged or stolen preventing use or access.	2	2	4	Frost Folly keys held by the Clerk, the Caretaker and a local resident who has offered to help. Brownlow Memorial Hall & Whitegrove Community Centre have intruder alarms. Regular users are given a key and security code for entry. Caretaker unlocks/locks for casual hirers. Memorial Ground play equipment not considered to be a risk and is insured against damage. Office security covered by Tesco Stores Ltd. Keys held by staff and nominated councillors. The Allotment shed has shared access and keys held by ploholders. Ploholders will be reminded of their responsibility to insure their own equipment.
33	Failure to maintain vulnerable buildings, amenities or equipment.	Buildings, amenities or equipment may breakdown or be unsafe to use or access.	1	2	2	The Caretaker inspects buildings regularly and performs regular tests of alarm systems and heating and water. Users are also reminded of their duty to report any issues discovered. Regular inspections of fire alarms and

						<p>firefighting equipment takes place every six months and gas servicing on an annual basis.</p> <p>Memorial Ground play equipment covered by weekly inspections, followed by repair/maintenance as required as soon as possible. Brownlow Hall play equipment covered by monthly inspections, followed by repair/maintenance as required as soon as possible. Caretaker notes repairs/maintenance and reports to Clerk daily and Amenities Committee receives a condition report at each meeting.</p>
34	Failure to identify work undertaken by contractors or suppliers.	The council does not know of work undertaken by contractors or suppliers or its outcome.	1	2	2	<p>ARD provides a weekly inspection report of Memorial Ground play equipment and a monthly report in respect of the Brownlow Hall play equipment.</p> <p>Other reports are produced whenever the Council has a live “project”</p>
35	Buildings or allotment plots are unused for an extended period.	There is a risk of financial or physical loss to assets and insurance cover may be breached.	1	2	2	<p>The Clerk ensures that allotment plots are relet the earliest opportunity. If buildings are unoccupied for a significant period (more than 14 days) the Clerk will advise the insurance company and will make arrangements for buildings to be secured.</p>

3. Legal

Risk no.	Description	Impact	Likelihood score	Impact score	Risk rating	Response
36	The risk of damage to third party or individuals as a consequence of the council providing services or amenities to the public (public liability)	An insurance claim may be made against the council	2	2	4	All amenities and public open spaces, managed by the Parish Council are insured with Axa through Came and Company for public liability up to a maximum of £10 million. Risk assessments are carried out on an annual basis.
37	Legal liability as a consequence of asset ownership (public liability)	The council has to fight to a legal case that may lead to financial or reputation loss.	2	1	2	Current policies give legal liability cover.
38	Failure of professional services employed by the council	The council may use unqualified or insufficiently qualified professionals leading to loss.	1	2	2	The council will use properly accredited professional who have partnered other towns and parishes or appear on approved contractor lists from SLCC or NALC.

4. IT

Risk no.	Description	Impact	Likelihood score	Impact score	Risk rating	Response
39	Business continuity	Loss of Parish Office would restrict access to documentation	2	2	4	All files are electronically stored and accessible in the cloud. Staff have laptops which are not stored in the office, so can work from home.
40	The council risks losing files and data	The council is unable to carry out its business and regulatory requirements.	2	2	4	Backup of digital files and financial data are made to the cloud.
41	Unrestricted access to council data	Council data is accessible to non-council staff	1	2	2	Passwords are in place to access computers, datafiles, finance and booking systems. Passwords are regularly updated and unique.
42	Accessing Electoral Roll data	An offence may occur is data is not used correctly	1	3	3	The data is password protected and can only be accessed with the authority of the Clerk.

5. Reputational

Risk no.	Description	Impact	Likelihood score	Impact score	Risk rating	Response
43	Ad hoc provision of amenities/facilities for events to local community groups	Reputational damage to the council if associated with a dangerous, illegal or immoral activity	1	2	2	Facilities are booked through the Bookings Administrator as with all other bookings. Checks on activities to be undertaken are made at the time of booking.
44	The council does not respond to enquiries from the public	The council risks reputational damage.	2	2	4	Oral enquiries dealt with at the time and only recorded if considered important. E-mail and other mail is filed.
45	The council fails to handle documents correctly.	The council risks reputational damage.	1	2	2	Documented procedures for document receipt, circulation, response, handling and filing are not considered necessary for small Parish Council

46	Members receive gifts and hospitality	The council risks reputational damage.	1	3	3	Recording and monitoring members' interests, gifts and hospitality received undertaken by the Clerk
47	Members do not behave to the standards expected	The council risks reputational damage.	1	3	3	Revised code of conduct for Members adopted 31/07/13 with additional amendment 30/04/14.
48	Loss of Clerk or other staff	The council risks reputational damage.	2	3	6	The council is insured for loss of key personnel for up to 26 weeks. A locum clerk may be available through contact with SLCC or BALC. Cleaning contractor can cover work of caretaker at short notice. Finance Officer has access to bank accounts to allow financial transactions to continue.
49	Complaints are made about the council's service provision	The council risks reputational damage.	2	2	4	The council is developing a comprehensive complaints policy to resolve matters.

Reviewed by	Finance & General Purposes Committee	
Approved by	Council	

STAFFING COMMITTEE

1.0 Purpose of this report

- 1.1 This report contains the proposed changes to the structure and terms of reference of the Staffing Committee.

2.0 Structure

- 2.1 The Staffing Committee currently reports into the Finance & General Purposes Committee and is responsible for the make-up of the committee. The proposal of the Staffing Committee is that it should be standalone and report to full council. It should also see its membership include at least one member who is not also a member of the Finance & General Purposes Committee.
- 2.2 Any changes would be proposed would be subject to approval of full council and to take effect from the annual meeting of the council in May 2021.

3.0 Proposed terms of reference

- 2.1 The following terms of reference was proposed by the committee.
- 2.2 The Staffing committee will be a standalone committee of the council. It can respond to the needs and requirements of the full council and its committees. The committee shall comprise of three members. These shall be the chairman of the council, the chairman of the Finance & General Purposes committee and two other members, who should not be committee chairs and at least one, who is not a member of the Finance & General Purposes Committee.

The quorum of the committee shall be three members.

The committee shall meet at least twice per year and at other times as required. The meetings of the committee will be closed to the press and the public and papers and minutes will be confidential.

The purpose of the committee is:

- a. To review staffing structures and levels and make recommendations to the council.
- b. To agree and review annually contracts of employment, job descriptions, person specifications for staff and to review the Clerk/RFO performance.
- c. To review staff salaries and terms of conditions and make recommendations to council.
- d. To appoint a recruitment panel when necessary and recommend appointments to council. Recruitment panels will normally include at least two members in the case of appointment plus the Clerk.
- e. To appoint, members to act as a disciplinary panel and as an appeals panel in the case of any appeal against disciplinary action.
- f. To appoint members to hear any formal grievance.

- g. To review health and safety at work for all Council employees.
- h. To oversee the annual appraisal process, including overall objective setting and report to council accordingly.

Delegations:

The committee will have delegated authority to use and allocate funds relating to salaries and employee costs.

4.0 Recommendation

The committee recommend the changes to full council.

FUTURE AGENDA ITEMS AND DATE OF THE NEXT MEETING

1.0 Future agenda items

In addition to the standard agenda items the following items will be on the coming meeting agendas

Policy Development Framework

Complaints Policy

Office accommodation

2.0 Next meeting

The date of the next meeting will be on Tuesday 23 March 2021 at 7.45pm. This meeting will be conducted via Zoom.