

Meopham Parish Council

All correspondence to:
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Clerk: Ms S Egglesden E-mail: clerk@meopham.org
www.meopham.org



20th September 2017

Dear Sir/Madam,

There will be a meeting of the **ADMINISTRATION AND RESOURCES COMMITTEE** of Meopham Parish Council on Tuesday 26th September 2017 at 7.30pm, to be held in The Windmill, Meopham Green.

Yours faithfully,

Sarah Egglesden

Clerk

AGENDA

1. **To receive Apologies for Absence**
2. **To receive Declarations of Interest**
3. **To approve minutes of previous meeting (06/06/17) (*)**
4. **Matters Arising**
5. **Contracts**
 - 5.1 Update on meeting with GWT Media Limited
6. **Training**
 - 6.1 To note the forthcoming Rest Centre Training event at Culverstone Community Centre on 10/10/17
 - 6.2 To note the attendance of Cllr M Bramer and the Clerk/RFO at the KALC Financial Conference on 12/10/17
7. **To note the Internal Auditor's Report and consider the recommendations (*)**
 - 7.1 To appoint two members of the A&R Committee to be the nominated 'Internal Auditors' for the council to review its Internal Controls and Risk Management with the Clerk/RFO.
 - 7.2 To review the arrangements for paying staff salaries and invoices and to consider recommending to Full Council that these are to be paid via internet banking.

- 7.3 To consider recommending to Full Council the introduction of a corporate credit/debit card for the clerk to pay for incidentals and securing better prices for items via the internet
- 8. **Parish Office Matters**
 - 8.1 To consider potential improvements to the sink/tap in the toilet area
- 9. **Emergency Planning**
 - 9.1 To consider the email from KALC regarding signing up to the fire hydrant initiative project (*)
- 10. **Gravesham Clerks Meeting**
 - 10.1 Update on the Gravesham Clerks meeting held in July 2017
- 11. **General Data Protection Regulation**
 - 11.1 To note the forthcoming coming changes in 2018 and to consider if any further action is required (*)
- 12. **Financial Matters**
 - 12.1 To note all the Administration & Resources Committee Expenditure up to 26/09/17 for the 2017-2018 financial year (*) (to follow)
 - 12.2 To approve the schedule of payments in accordance with Financial Standing Order 5.2 (*) (to follow)
- 13. **Correspondence**
 - 13.1 To note the correspondence received (*)

Committee Members: Cllrs M Bramer (Chairman), Buchanan, Howard, McTavish, Ogden, Powell and Wade

**Minutes of a meeting of the
Administration and Resources Committee held on
Tuesday 6th June 2017 at 7:30pm
at the Windmill, Meopham Green**

Committee Members Present: Cllrs M Bramer (Chairman) Buchanan and Ogden

In attendance: Mrs S Egglesden (Clerk)

Item 1: Apologies for absence:

A.1 Apologies were received from Cllrs Howard, McTavish, Powell and Wade.

Item 2: Declarations of Interest:

A.2 There were no declarations of interest.

Item 3: To approve minutes of previous meetings (11.04.17):

A.3 The minutes of the meeting held on 11.04.17 were approved as a true and correct record on a proposal by Cllr M Bramer and seconded by Cllr Buchanan. All voted in favour and the minutes were approved.

Item 4: Matters Arising:

A.4 Item A.61 – Skills audit - Carried forward to action.

Item A.65 – Agreed this should be passed on to P&P Committee to deal with

Item A.72 – Meeting of Gravesham Clerks – Carried forward to action.

Item A.77 – Social Media Working Group – Carried forward to action.

Item A.81 - Hits on MPC Website – the Clerk can now access the information on this.

Item A.98 – a response had been received from the circus and they had agreed not to fly post in the future

Item A101 – one quote had been obtained from Dell to date. Cllr Buchanan proposed that Cllr M Bramer look into this in consultation with the Clerk and this was seconded by Cllr Ogden. All voted in favour.

Action: Clerk and Cllr M Bramer

Item 109 – Response from Internal Auditor on reasonable levels for general reserves and item reference A.99. The clerk confirmed that the general reserves should be approximately the amount of the precept and the auditor had confirmed that item A.99, which had been approved by the Full Council now, was acceptable.

Item 5: Contracts**5.1 Sebias Cleaning – to approve the continuation of the cleaning contract**

A.5 The Clerk wanted to review the cleaning schedule of work with the cleaning company. Cllr Ogden proposed approval of the cleaning contract with Sebias and to delegate to the clerk to speak with the company regarding the cleaning. This was seconded by Cllr Buchanan and all voted in favour.

Action: Clerk

5.2 M Gofton Associates – to approve the continuation of the payroll contract

A.6 Cllr Buchanan proposed approval of the continuation of the contract and this was seconded by Cllr Ogden. All voted in favour.

5.3 MI Payroll – to approve the continuation of the bookkeeping contract

A.7 Cllr Buchanan proposed approval of the continuation of the contract and this was seconded by Cllr Ogden. All voted in favour.

5.4 GWT Media – to approve the continuation of the IT support contract

A.8 Discussion followed. Cllr M Bramer would like to set up a meeting with GWT Media along with the Clerk to fully understand the contract that is in place.

Cllr Ogden proposed that a meeting is set up with Cllr M Bramer, the Clerk and GWT Media to investigate the service that the council is paying for. This was seconded by Cllr Buchanan and all voted in favour.

Action: Clerk and Cllr M Bramer

5.5 Kent Legal Services – to note the transfer of the legal service to Invicta Law

A.9 This was noted. A document for signing would follow.

5.6 Meopham Colts Lease Agreement - To review the rent and agree to renew the license agreement between Meopham Parish Council and Meopham Colts for the hire of Judson's Recreation Ground football pitch from 01.08.17 to 10.06.18

A.10: Approval of the rent and license agreement was proposed by Cllr Ogden and seconded by Cllr Buchanan. All voted in favour.

Action: Clerk

5.7 To note the changes to the Zurich Insurance Policy following on from delegation to the clerk to investigate in the policy

A.11 The addition to the insurance for the play area railings and MUGA surfacing was noted. The car insurance part of the policy was noted. This part of the policy would only be applicable if the members/staff had business use insurance on their policy. There would not however be any payment made in the event of a claim if the member already had No Claims Bonus Protection in place. Cllrs D and M Bramer, Buchanan, Luxford and Ogden had already advised the Clerk that they should be removed from this part of the policy. It was agreed that the Clerk would contact all councillors and staff to see if they

wished to remain on the policy. It was also noted that any costs incurred by staff for updating their car insurance policy to business use would be covered by the council.

Action: Clerk

Item 6: Emergency Planning

6.1 Update regarding attendance at the Rest Centre Training event at Culverstone Community Centre on 10/10/17

A.12 It was noted that Cllrs D and M Bramer, Buchanan, Knott, McTavish and Ogden intended to attend this training event.

Action: Clerk

Item 7: Financial Matters

7.1 To consider and approve the audit arrangements for 2017-18

7.1.1: to consider and approve the appointment of an Internal Auditor

A.13 Cllr Buchanan proposed to continue using David Buckett as the Internal Auditor for 2017-18. This was seconded by Cllr Ogden and all voted in favour.

Action: Clerk

7.1.2: to consider and approve the appointment for the preparation of the council's financial accounts for 2017-18

A.14 Following discussion regarding the statement of accounts, members felt this document, although not all of it essential for the audit, was useful for members. Cllr Buchanan proposed to continue using Julia Burgoyne for the preparation of the accounts for 2017-18. This was seconded by Cllr Ogden and all voted in favour.

Action: Clerk

7.2 To note all the Administration & Resources Committee Expenditure up to 06.06.17 for the 2017-2018 financial year

A.15 Expenditure to date was noted (Appendix 1)

7.3 To approve the schedule of payments in accordance with Financial Standing Order 5.2

A.16 There were no Administration and Resources Committee payments that required approval.

7.4 To review the list of standing orders / direct debits arrangements for the council

A.17 The list of current standing orders and direct debits was noted by members. (Appendix 2)

7.5 On a recommendation from the Internal Auditor, to review the arrangements for issuing payments for invoices, staff salaries and expenses. To consider, and if appropriate, recommend to Full Council to

approve future payments are carried out via internet banking through Lloyds Bank.

- A.18** The Clerk reported on the arrangements in place for internet banking with a Town Council banking with Lloyds Bank. It was agreed that the Clerk would review the Financial Regulations to present to the A&R Committee to ensure that robust internal control procedures are in place before implementing the suggested changes.

Action: Clerk

Item 8: Correspondence

8.1 To note the correspondence received

- A.19** Correspondence was noted.

The meeting closed at 9:02pm

Signed.....Dated.....

Appendix 1**ADMINISTRATION AND RESOURCES COMMITTEE EXPENDITURE
FROM 01/04/17 to 06/06/17****SCHEDULE OF PAYMENTS**

CHQ	DATE	PAYEE	DETAILS	GROSS	VAT	NET
1842	03/04/2017	KALC	Subs 2017-18	1,500.00	250.00	1,250.00
1846	03/04/2017	GWT Media Ltd	IT support - March 17	96.72	16.12	80.60
DD	05/04/2017	Grenke Leasing	Photocopier Lease - qtly fee up to 30.06.17	181.62	30.27	151.35
SO	22/04/2017	Malcolm Gofton Associates	Payroll processing April 17	36.00	6.00	30.00
1848	25/04/2017	Meopham PCC	Hire of Hall for APM - 16.5.17	90.00		90.00
1849	25/04/2017	ARC Office Systems Ltd	Photocopying - 24.1.17 to 21.4.17	196.72	32.79	163.93
1850	25/04/2017	Sebias Cleaning Services	Cleaning Parish Office - April 17	57.60	9.60	48.00
1851 + 1852	25/04/2017	Staff salaries	Salary & O/T - April 17	1,937.26		1,937.77
1855	25/04/2017	Harvel Village Hall Management	Hire of Hall - FC 25.4.17	24.00		24.00
1856	25/04/2017	Business Stream	Water Bill - Parish office - 1.4.17 to 31.3.18	188.54		188.54
1857	25/04/2017	N Jerram	Expenses - Postage & Mileage 16/2 to 12/4	55.06		55.06
1858	27/04/2017	MI Bookkeeping	Bookkeeping April 2017	100.00		100.00
1859	02/05/2017	KCC	Staff Pensions - April 2017	639.58		639.58
1860	19/05/2017	KPS	Stationery	100.96	16.83	84.13
1861	19/05/2017	BT	Broadband services - 1/5/17 to 31/7/17	63.60	10.60	53.00
1863	19/05/2017	Sebias Cleaning Services	Cleaning Parish Office - May 17	86.40	14.40	72.00
1864	19/05/2017	GWT Media Ltd	IT support & email hosting - May 17	96.72	16.12	80.60
1866	19/05/2017	EDF	Parish Office - electricity supply up to 25.4.17	82.18	3.91	78.27
1867	22/05/2017	MI Bookkeeping	Bookkeeping May 2017	100.00		100.00

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1868	22/05/2017	The Windmill Trust	Office Rent	1,150.00		1,150.00
SO	22/05/2017	Malcolm Gofton Associates	Payroll processing May 17	36.00	6.00	30.00
1869 + 1870	22/05/2017	Staff salaries	Salaries May 17	1,974.84		1,974.84
1871	22/05/2017	M Bramer	Expenses - HDMI lead for office laptop	7.98		
1872	22/05/2017	KCC	Staff Pensions May 17		1.32	6.66
				639.58		639.58
1873	22/05/2017	S Egglesden	Expenses - Mileage, post & stationary	66.45		66.45
1874	22/05/2017	N Jerram	Expenses - Postage & Mileage	33.36		33.36
1875	24/05/2017	Zurich Municipal	Insurance mtl 2016-17 (2nd year LTA)	1,228.70		1,228.70
1876	05/06/2017	MI Bookkeeping	Bookkeeping June 2017	100.00		100.00
1878	05/06/2017	GWT Media Ltd	IT support & email hosting - June 17	96.72	16.12	80.60
1879	05/06/2017	EDF	Parish Office - electricity supply	20.59	0.98	19.61

Appendix 2**MEOPHAM PARISH COUNCIL****LIST OF STANDING ORDERS / DIRECT DEBITS - 06/06/2017**

DIRECT DEBITS	Amount (Gross)	Frequency
EDF - Judson's Pavilion	£ 8.00	monthly
Grenke Leasing Ltd	£ 181.62	quarterly
BT	variable	quarterly

STANDING ORDERS

M Gofton	£ 36.00	monthly
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Internal Audit Report for the year ended 31 March 2017

I have completed the internal audit of the Council's records for the year ended 31st March 2017 and signed off the Annual Return (Annual Internal Audit Report) on 15 May 2017.

Members should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Members of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.

I would like to take this opportunity to thank Ms Sarah Egglesden the Clerk to the Council and RFO for her assistance given to me during this audit. Ms Maureen Innes (Bookkeeper) was also in attendance during my audit visit.

Previous Audits:

External Audit 2015-16

The external auditors PKF Littlejohn LLP signed off Section 3 of the Annual Return for the year ended 31 March 2016 on 10 September 2016. There were no matters raised by the Auditors.

Internal Audit 2015-16

There were a couple of matters to follow up, one concerned the running saga with Gravesham BC over the publication of the Disclosable Pecuniary Interests (DPI's) and the other was the position regarding the Judson's Pavilion, which had just been temporarily closed due to an electrical issue. These and other matters are covered in the Audit Findings.

Year-end Internal Audit 2016-17:

The internal audit covered all the internal control objectives listed in the Internal Audit Report section of the Annual Return. The visit concentrated on the year-end accounts and the requirements for the completion of the Annual Return Section 2 (Accounting Statements), the Asset Register, VAT claims and inspection of the payment arrangements including payroll. Other matters included risk management, insurance cover and service specific issues.

Following my visit there are some observations I wish to bring to Members' attention.

Members, Disclosable Pecuniary Interests and Website:

When I visited the Council a year ago there was still an issue with some outstanding DPI's with Gravesham BC admitting to losing 3 of the forms. The Clerk has provided a DPI link against each Councillors name on the Councillors and Staff webpage. At the time of my recent visit there was one DPI missing. *-- Now on the website.*

From the 2015-16 the Annual Returns must be available for "public access" for a period of 5 years from the date of publication (as per Accounts & Audit Regulations 2015). The Clerk has created a "Council Information" page under the Documents and Minutes tab, which includes the Annual Return information back to 2011-12. The latest "unaudited" Annual return and the public notice of inspection period and rights have been correctly posted in accordance with the Regulations.

As reported in the previously the Clerk is the webmaster and has worked hard on increasing the content on the website, just within the Council Information there are the core Governance Documents, the Standing Orders, the Financial Regulations and the Councillors Code of Conduct. In addition, there are copies of the Annual reports, the Budgets back to 2011-12 and the numerous policy documents adopted over the past few years. The Clerk has created an "electronic filing cabinet" for all to access. Well Done. **Post Audit Note:** I understand that the Clerical Assistant, Nicola Jerram will be taking a more active role in managing the website content in future.

Risk Management/Insurance/Asset Register:

The Council has insurance policies with Zurich Municipal on a long-term agreement (LTA) to 1 June 2018. The includes a Fidelity Guarantee cover up to £250,000. The Council staged a Picnic on the Green last year, which was covered by Zurich Insurance. The Council has a separate Risk Assessment for this event and includes a "steward briefing". The play equipment is inspected weekly by Gravesham BC and provide a quarterly inspection report, an annual RoSPA inspection is carried out by Maria Cook of Craighdene. I discussed the compilation of a Risk Assessment register with the Clerk to cover all the potential risks to the Council. I have since supplied some suggested templates to consider. The annual review of the Risk Register would help to satisfy one of the "assertions" within the Annual Governance Statement (No. 5).

The Asset Register is up to date and has digital photographs on the main assets., the only change during the year was the addition of a new litterbin.

Budgetary Control/Cashbook:

As mentioned in the introduction of this Report, Ms Maureen Innes (MI Payroll Services) was in attendance during the first half of my audit visit. Ms Innes was asked to show me the entries within Sage for a random selection of payments made and for selected income items covering the year including any VAT elements posted to a VAT control account. No errors or omissions were discovered.

There has been no change to the bookkeeping arrangements, which involves regular visits from MI Payroll Services who manage the Sage Accounting package providing the Members with Budget Monitoring Sheets, which provided the basis of the Budget papers for 2017-18 and precept setting. The draft Committee Budgets were considered at the A&R Committee held on 29 November 2016 (Mins. 8.1 to 8.6). Their recommendations went onto the Council meeting held on 11 January 2017, who were provided with some updated figures and the Tax base for 2017-18. The Council approved the revised Budget and Precept for 2017-18, which was an increase of 9% on 2016-17 Precept. In all the related Minutes with the A&R Committee and the Council there are "No Figures" at all other than a reference to the 9% increase. The Minutes should contain details of the Budget and the Precept as well as the indicative Band D Council Tax figure for the new financial year. This must be corrected for next year. In the meantime, the Budget for 2017-18 needs to be posted to the website and
noted.

details of the Precept and Band D council tax as well. Ironically there were detailed Budget Papers with the Agenda on the website. **Post Audit Note:** The 2017-18 Budget is now on the website.

The Sage software is backed-up via a "cloud based" provider and copies e-mailed to the Clerk and Ms Innes as a further back-up. Dropbox Pro is used to back-up of all the Councils records in the "cloud". GWT Media Ltd who have developed the website also provide managed IT support on a monthly retainer basis including support dial-in.

Payments, Payroll, Income and Banking:

I examined a random sample of the payment records, the original invoices, the cheque stubs and cheque listings presented to the Council. There are no issues to report to Members.

The Clerk (25 hrs pw) and the Clerical Asst. (20 hrs pw), Ms Nicola Jerran are the only employees and the payroll arrangements are managed on behalf of the Council by Malcolm Gofton Associates. The Clerk advised me of the workplace pension arrangements. The Council had approved the LGPS pension scheme for the Council and would commence from 1 October 2016. The payments to HMRC for PAYE and NI were up to date in accordance with the new Real Time Information (RTI) required by HMRC.

VAT claims have been submitted on a quarterly basis up to 31 March 2017 the last quarter amounting to £590 will appear in the 2017-18 Accounts. The total VAT paid in 2016-17 amounted to £4,257.

I checked the year-end bank reconciliation and the bank statements. The cash balances at the year-end were as follows: -

Account held	Balance as at 31 March 2017 £
Lloyds Treasurers Account	42,997
Lloyds Savings Account	34,570
NatWest Business Reserve	75,000
TOTAL	152,567
LESS: Unpresented cheques	(2,360)
Annual Return Box 8 Total	150,207

I was pleased to see that the Council did transfer £75,000 into NatWest to take advantage of the FSCS investment protection available to parish councils. The protection limit was increased to £85,000 in January 2017.

Unusually for a parish council the size of Meopham, the main method of payment is still by cheque. Many of my clients have moved over to internet banking for its convenience and speed of payment particularly in the light of the continuing trend for the major banks to close their rural and in some

cases not so rural bank branches. The popular option for internet banking is Unity Trust Bank a fully-fledged bank with FSCS cover and a flexible on-line authorisation process allowing the normal “two signatories” to validate the payments. The Clerk would be the “administrator” to the bank account with NO authority to authorise payment. I can provide several names of Clerks who use this Bank. See below an extract from the website: - www.unity.co.uk

Unity Current Account

Key features

- 24/7 Online Banking – fast, secure and easy to use
- UK based call centre – 90% of calls are resolved by the first person you speak to
- Choose online or paper statements
- Cheque book and paying-in book (upon request)
- Stay secure – single, dual and triple authorisation of payments available through online banking
- For organisations with an annual turnover up to £100k

One of the reasons for raising this matter is the antiquated way the staff are paid their net salaries, i.e. by cheque. Both staff do not get “cleared” funds until several days later assuming they can get to a convenient bank to pay-in their cheque. Most employment contracts stipulate the “pay day” on which staff bank accounts are credited with their net pay. Many of my clients without internet banking have arranged that their staff are paid by a monthly standing order for fixed sum per month with any adjustment for overtime, expenses, pay-rises etc. being paid by a separate cheque, which means that say 99% of the monthly net pay gets to the staff on the appointed day with a small balance paid by cheque.

Another initiative becoming more widespread is the introduction of a “corporate credit/debit card” for the Clerk to have to pay for incidentals and for securing better prices for items via internet sites, which require a “card payment”. With all such cards, there are usually two financial thresholds applied per individual card, e.g. £500 per single transaction and £2,000 per total monthly transactions. A monthly statement from the Card provider would be provided, which would be supported by the various chits and/or downloaded order/invoices, like a petty cash float request supported by the chits. The latest version of the NALC Financial Regulations incorporates paragraph for Councils to adopt to cover internet banking and corporate cards.