



**MEETING OF THE
FINANCE & GOVERNANCE COMMITTEE**

To be convened: Tuesday 10 October 2023

Time: 6.30pm

Place of meeting: Chigwell Council Parish Offices, Hainault Road, Chigwell, IG7 6QZ

Members are hereby **SUMMONED** to attend the above meeting
to transact the following business.

Members are respectfully reminded that each item of business should be carefully
examined, with any pecuniary and non-pecuniary interests duly declared

Members to be present:

Cllr Celina Jefcoate (Chair)

Cllr Rashni Chahal Holden

Cllr Faiza Rizvi

Cllr Tes Gaffar (Vice Chair)

Cllr Elliot Costa

Members of the press and public are invited to attend this meeting. Members of the Public and Councillors are asked to note that in accordance with Standing Orders 3 (i) and the Local Government Transparency Code 2015, photographing, recording, broadcasting, transmitting or otherwise reporting the proceeding of a meeting may take place.

Councillors are asked to note that in the exercise of their functions, they must take note of the following: equal opportunities; crime and disorder; human rights; health and safety and biodiversity

Olga Linkeviciene

Acting Proper Officer

Date: 5 October 2023

FINANCE AND GOVERNANCE AGENDA

1. APOLOGIES FOR ABSENCE 🖐️

To receive and **AGREE** to accept any apologies for absence

2. DECLARATIONS OF INTEREST

Members are asked to declare any Interest or Disclosable Pecuniary Interest which they may have in any of the items under consideration at this meeting. See notes at the end of the Agenda

3. MINUTES 🖐️

To consider the minutes of the previous meeting held 4 July and 8 August 2023 for **APPROVAL** (Appendix 1)

4. PUBLIC PARTICIPATION

To receive representations from any member of the public in attendance.

Order Note: Public Participation is conducted in accordance with Standing Orders to a maximum allotted time of fifteen minutes. Individual speakers are limited to three minutes under Order 3(g) or at the discretion of the presiding Chair. District and County Councillors may also make representations at this time

5. FINANCE/ACTING PROPER OFFICER'S REPORT

To receive a report, including a summary report for August and September of income, expenditure and costs plus a cashflow forecast (Appendix 2)

6. FINANCIAL TRANSACTIONS 🖐️

- To receive bank payments for **APPROVAL** – (Appendix 3)
- To receive report detailing the salary, superannuation and tax payments for **APPROVAL** for October 2023 (Appendix 4)
- To receive a report detailing expenditure for September and October for **APPROVAL** (Appendix 5)
- To receive an update on the revenue to 31 September position against budget. (Appendix 6)

7. BANK RECONCILIATIONS 🖐️

To receive the bank reconciliations to 31 September for all accounts for **APPROVAL**.

8. BANKING

To receive an update on progress regarding the access to HSBC accounts, the suitability of existing bank accounts and mandate changes already agreed by Council.

9. PENSION POLICY 🖐️

To consider the current pension expenditure, shortfall and liability and **AGREE** an appropriate course of action

10. INVESTMENT 🖐️

To receive an update regarding the progress on moving funds to higher interest current and savings accounts

11. CEMETERY EXPENDITURE 🖐️

To consider a business plan from the Cemetery Registrar and the acting Proper Officer for a proposal regarding a Columbarium and Memorial Tree (Appendix 7) and **AGREE** an appropriate course of action

12. MAST RENTAL/VAT POSITION 🖐️

To receive an update from the Finance Officer regarding Cluttons contract and the lease for rental of space on Station Green and **AGREE** an appropriate course of action. To consider the implications of additional rental proposals and **AGREE** an appropriate course of action

13. TENDER DOCUMENT 🖐️

To review the Tender Document for Tree Works and any comments and **AGREE** an appropriate course of action

14. BRIBERY AND ANTI FRAUD POLICY 🖐️

To review the draft Bribery and Anti Fraud Policy (Appendix 8) and **AGREE** an appropriate course of action

15. MANAGEMENT CONTROL

A. Risk Assessments

Action: To receive an update from staff regarding risk assessments. To receive copies of internal playground weekly inspections from July to date, internal weekly and monthly

inspection records of adult fitness equipment from April 2023 to date. To receive July 2023 ARD quarterly inspection and most recent Outdoor Fitness quarterly report

B. Licensing of Parish Premised

To receive an update from staff on progress in acquiring PRL licence for VH and legal advice regarding Place of Worship status

C. Hazardous/Flammable goods transport and storage

To receive responses to the following queries from the July meeting:

Why the petrol spend increased substantially from 21/22 to 22/23

Why is petrol purchased from Abridge and Epping in preference to local station.

How is petrol transported from Abridge and Epping.

Why was a similar volume used in grass cutting period and the period Oct-Dec 2022

To receive confirmation the appropriate risk assessments have been carried out and an advisory of when the next RA is due on the movement and storage of petrol. To receive confirmation Zurich are fully informed of the storage and transport of petrol.

16. FINANCE AND GOVERNANCE INCIDENT LOG 🖐️

To receive a report regarding possible financial incidents including correct usage of agricultural fuel, alleged attempted influence on spending decisions.

To receive an update regarding progress of the forensic audit

17. FOI/SAR/COMPLAINTS 🖐️

To receive an update from staff and **AGREE** an appropriate course of action

18. ASSET DISPOSAL 🖐️

To receive an update from Cllr Costa regarding advice received to date from EFDC regarding the sale of buses, specifically the legal position re: disposing of an asset that was in part purchased and maintained using S106 funds and **AGREE** an appropriate course of action

19. BT ACCOUNTS

To receive an update from staff regarding site visit from BT to review and consolidate the incoming services to the Parish office

20. INTERNAL CONTROLS

To receive an update from the acting Proper Officer regarding the sign offs for Q3, Q4 and Q1

21. MATTERS TO BE BROUGHT FORWARD OR FOR DISCUSSION WITH NO DECISION

22. DATE OF THE NEXT MEETING

Notes on Declarations of Interest

Members with a disclosable pecuniary interest in an item should withdraw from the room while that item is being considered. Members should also leave the room if their continued presence is not compatible with the Council's Code of Conduct or the Seven Principles of Public Life.

The disclosure must include the nature of the interest. If you become aware during meeting of an interest that has not been disclosed under this item you must immediately disclose it. You may remain in the meeting and take part fully in discussion and voting unless the interest is prejudicial.

A personal interest is prejudicial if a member of the public with knowledge of the relevant facts would reasonably regard it as so significant that it is likely to prejudice your judgement of the public interest and it relates to a financial or regulatory matter.

It is not practical to offer detailed advice during the meeting on whether or not a personal interest should be declared, or whether a personal interest should be regarded as a Disclosable Pecuniary Interest. Members are advised to seek the advice of the Monitoring Officer well before the meeting if needed.



Indicates Councillors are expected to make a decision (within the remit of the committee)



MINUTES OF THE FINANCE & GOVERNANCE COMMITTEE

Date: Tuesday 8 August 2023

Time: 6.30pm

Location: Chigwell Council Parish Offices, Hainault Road, Chigwell, IG7 6QZ

Members present:

Cllr Celina Jefcoate (Chair)

Cllr Rashni Chahal Holden

Cllr Faiza Rizvi

Cllr Tes Gaffar (Vice Chair)

Cllr Elliot Costa

Members of the public:

One #

#for part of the meeting

Members of the Public and Councillors were asked to note that in accordance with Standing Orders 3 (i) and the Local Government Transparency Code 2015, photographing, recording, broadcasting, transmitting or otherwise reporting the proceeding of a meeting would take place.

Councillors were asked to note that in the exercise of their functions, they must take note of the following: equal opportunities; crime and disorder; human rights; health and safety and biodiversity

FG 038/23 APOLOGIES FOR ABSENCE

Apologies and reasons for absence were received from Cllr Costa and Chahal Holden and **AGREED**

FG 039/23 DECLARATIONS OF INTEREST

None

FG 040/23 MINUTES

The minutes of the previous meeting held 4 July 2023 were deferred for corrections to the numbering

FG 041/23 PUBLIC PARTICIPATION

None

FG 042/23 FINANCE/ACTING PROPER OFFICER'S REPORT

Finance Officer reported application form (as previously approved) for Unity Bank for debit cards for Finance Officer

An incorrect payment to CT Copy Centre not Copyclick for £108.00 had been made and refunded. A refund to Frank River of over overpayment of £40.00 has been made. On 21 July a payment of £150 was received - the source is still being investigated

£1,308.00 refund from Clear Business was received. The refund from Castle Water of £389 is still to be received.

The Finance Officer advised under the powers granted the Proper Officer under emergency, the website will be amended to show not just meeting times but background and comments on the home page and that website training for Olga, Jacquie and Toni staff is provided by Vision ICT.

The Finance Officer raised the query with HMRC regarding the VAT position of income from phone mast/land rental.

Action: Finance Officer to locate a copy of Cluttons contract and lease and investigate further.

The FO advised the final statement from EFDC for street lighting had been received

Action: FO investigating outstanding amount and reporting back to F&G

The FO reported a credit note from Worknest had been received against an outstanding invoice for expenditure in the year 22/23.

Action: The impact on the AGAR and closed accounts would be considered by FO and the auditor would be consulted for advice.

The FO reported on a DD made to a supplier and that the DD agreement had been requested from Unity Bank. The FO noted the Barclays interface was more user friendly but one Councillor could authorise a payment which was contrary to Financial Regulations.

Action: The FO to investigate if payments could be set up on Barclays system by staff without that been taken as one of two required authorisations.

Alarm system upgrade to be approved by insurance company.

Action: FO to search for Zurich contact details available on office laptop. FO to send copy of Zurich policy and named contact at Zurich to Cllr Rizvi

Victory Hall booking and charging policy as previously agreed. Proof of address to be quantified (utility bill/bank statement from last three months plus recognised photo ID), costings/charges noted for weekdays, week nights and weekends. It was noted Bank Holidays are charged at weekend rates.

Action: Policy to be adopted and implemented

Tree Tender

Action: Draft to be revised to reflect Financial Regulations and Standing Orders, that there should be a clause requiring declaration of any links to Councillors, the Parish are not regulated by EFDC. Chair and Vice Chair of F&G to edit draft, determine and score the weighting (price, H&S, disposal, placing logs with payments for example aligned to weighting) and milestones

The Committee thanked to FO for the linked documents and structure of the report and asked this was published online as part of the background papers for the meeting

FG 043/23 FINANCIAL TRANSACTIONS

The bank payments for July were **APPROVED**

The report detailing the salary, superannuation and tax payments carried confirmation for Personnel Chair and was **APPROVED** for August 2023. FO raised concerns about payroll company quality of service. F&G ask all overtime sheets completed to the standard of those submitted by FO, for example, detailing specifics of tasks/work is required.

Action: FO to research alternative providers. Overtime sheet to be revised by Cllr Rizvi and bring it to Personnel. Upper limit of weekly overtime to be considered, with additional authorisation process to be considered.

Councillors reviewed Appendix 5 (income and expenditure against budget and cashflow). Vacant allotment plots being offered to waiting list. It was confirmed VH premises maintenance (replacement fire door, kitchen upgrade, floor repairs) will come from existing budget and with EMR for structural/roof repairs.

Action: Appendix 5 to be sent to all Councillors. FO to breakdown to F&G existing 22/23 spend for Open Spaces equipment and maintenance. FO and F&G to monitor cashflow forecast based on receiving next instalment of precept in early October.

FG 044/23 BANK RECONCILIATIONS 🖐️

The bank reconciliations to 31 July for Barclays and Unity accounts were **APPROVED**.

FG 045/23 BANKING

It was noted that no current Councillors appear to be mandated to discuss historic HSBC account.

ACTION: FO to establish with HSBC whether revised mandate is received and satisfactory to update approved contact details. FO to quantify from most recent correspondence what is required of Councillors and confirm via email.

FG 046/23 INVESTMENT 🖐️

It was **AGREED** to place £100,000 in a Unity bond account. It was **AGREED** to place £85,000 in Metro Bank high interest account

ACTION: FO to get application form from Unity for signature and submission in September. Metro Bank details to be supplied by Chair of Council to FO

FG 047/23 ENERGY CONTRACTS 🖐️

The FO confirmed all out of contract gas and electric accounts now with Engie

FG 048/23 CEMETERY EXPENDITURE 🖐️

To consider a business plan from the Cemetery Registrar and the acting Proper Officer for a proposal regarding a Columbarium and Memorial Tree - deferred

FG 049/23 MANAGEMENT CONTROL**Playground Risk Assessments**

Weekly inspection lists of Station Green provided to June. Weekly Adult Fitness equipment inspection provided to March

ACTION: For the next meeting - to receive an update from staff regarding risk assessments. To receive copies of internal playground weekly inspections from July to date, internal weekly and monthly inspection records of adult fitness equipment from April 2023 to date. To receive July 2023 ARD quarterly inspection and most recent Outdoor Fitness quarterly report. FO to review process with H&S officer to ensure weekly inspections are performed during staff absences

Victory Hall Performing Rights/Licensing

Purchase order issued for purchase of PRL licence for VH. It was noted the Council was awaiting legal advice on whether a Place of Worship license was required for VH based on existing use.

ACTION: F&G to receive copy of advice when received

Hazardous/Flammable goods transport and storage

To receive responses to the following queries from the July meeting:

Why the petrol spend increased substantially from 21/22 to 22/23

Why is petrol purchased from Abridge and Epping in preference to local station.

How is petrol transported from Abridge and Epping.

Why was a similar volume used in grass cutting period and the period Oct-Dec 2022

To receive confirmation the appropriate risk assessments have been carried out and an advisory of when the next RA is due on the movement and storage of petrol. To receive confirmation Zurich are fully informed of the storage and transport of petrol.

Deferred

ACTION: staff to prepared a full response to the above for the next meeting

FG 050/23 FINANCE AND GOVERNANCE INCIDENT LOG 🖐️

It was **AGREED** the mitigation column would be used and a “Last Updated” column would be added. It was **AGREED** a public version would be produced and a confidential version also maintained with applicable personal/sensitive data included.

It was **AGREED** the EFDC outstanding invoices for street lighting would be added to the Incident Log

It was **AGREED** the Worknest revised invoice still lacked sufficient detail to finalise mitigation to prevent repeat. Their Terms and Conditions were considered and it was **AGREED** these had been breached by Worknest. It was **AGREED** the spend was unlawful and to mitigate that in future, all contractors should be advised that there will be no payment without a purchase order and that the Parish draft their own Terms and Conditions of business. The matter of the insurance cover recommended and provided by Worknest was raised.

ACTION: Incident Log to be updated. FO to ask for more detailed invoice from Worknest, showing in detail what the expenditure of public money delivered to the Council and bring before F&G.

FO to request EFDC Terms of Business as a starting point.

It was **AGREED** that EFDC auditors would be supplying costs to carry out a forensic audit for the period July 2022 to May 2023.

FG 051/23 FOI/SAR/COMPLAINTS

The staff recommendation was received verbally regarding an SAR was **CONSIDERED** as were the search terms, the available resources and if the request was manifestly unfounded and whether a refusal would have a significant impact on the rights, freedom and interests. The Council **AGREED** the evidence showed the request was manifestly unfounded, the resources were not available to process the volume of data found using the search terms of the SAR and a refusal would not have a significant impact.

ACTION: staff to draft response

FG 052/23 ASSET DISPOSAL

To receive an update from Cllr Costa regarding advice received to date from EFDC regarding the sale of buses, specifically the legal position re: disposing of an asset that was in part purchased and maintained using S106 funds - deferred

FG 053/23 BT ACCOUNTS

Awaiting response from IT consultant regarding BT proposals

ACTION: for next meeting

FG 054/23 INTERNAL CONTROLS

Councillors appointed and scheduled to sign off

ACTION: FO to update at next meeting

FG 055/23 MATTERS TO BE BROUGHT FORWARD OR FOR DISCUSSION WITH NO DECISION

Pension contributions, provider and deficit, VAT, EFDC outstanding invoices

FG 056/23 DATE OF THE NEXT MEETING

It was noted the proposed date of the next meeting (5 September) may not be quorate due to absence

The meeting closed at 8.29pm



MINUTES OF THE FINANCE & GOVERNANCE COMMITTEE

Date: Tuesday 4 July 2023

Time: 6.30pm

Place of meeting: Chigwell Council Parish Offices, Hainault Road, Chigwell, IG7 6QZ

Present: Cllrs Jefcoate (Chair), Rizvi (Vice Chair), Chahal Holden, Costa, Gaffar

Members of the Public and Councillors were asked to note that in accordance with Standing Orders 3 (i) and the Local Government Transparency Code 2015, photographing, recording, broadcasting, transmitting or otherwise reporting the proceeding of a meeting would take place.

Councillors were asked to note that in the exercise of their functions, they must take note of the following: equal opportunities; crime and disorder; human rights; health and safety and biodiversity

FG019/23 APOLOGIES FOR ABSENCE 🖐️

None

FG020/23 DECLARATIONS OF INTEREST

None

FG021/23 MINUTES 🖐️

The minutes of the previous meeting held 6 June 2023 were **APPROVED**

FG022/23 PUBLIC PARTICIPATION

None

FG023/23 FINANCE OFFICER'S REPORT

It was reported the matter of one outstanding allotment payment has been resolved and it has been moved from deposit to other income

Details of grant policy were discussed and Councillors agreed enforcement of the Grant Policy. It was suggested in the absence of the Clerk one person within the Council would be appointed to review each Grant Application and identify any gaps in submission. The Chair reminded the committee that when Grant applications came before Council it was the role of Councillors to read and understand any application that comes before them. Members were reminded the policy required a follow up to confirm details of the grant expenditure.

Action: FC to appoint a councillor to track each grant that comes in to ensure any application is complete before it comes before FC. Grant Policy to be updated to reflect new office contact and adoption by Council in May 2023 and new version uploaded. Chair of Council will seek a volunteer to review most recent application prior to next Full Council.

It was noted Councillor training was taking place from Thursday 6 July, 7-9pm for four weeks and Full Council of 20 July would be need to be moved

Supplier accounts from Castle Water, Clear Business and electric provider are in credit and refunds have been asked for.

A duplicate payment to Ernest Doe - the approved payment was made by BACS and the company also took the payment by direct debit. A refund has been asked for.

Action: Office to ask Unity for a copy of the DD mandate form

FG024/23 FINANCIAL TRANSACTIONS 🖐️

The bank payments to be made in July were noted and **APPROVED**

An emergency payment and Authorisation to Spend for Grabtech was noted of £2,300 and completed. The Chair asked the budget remaining figure be included on the form

The salary, superannuation and tax payments for July 2023 were **APPROVED**

It was noted: Any Gem Awards to be paid on a net basis of £100 after deductions, Chair of Personnel noted she would be meeting with a member of staff to discuss contract revisions and a further cemetery staff member's hours and responsibilities had been amended on a trial basis to November. A query was raised as to whether meeting payments are pensionable and/or net

Action: Personnel Committee Chair to provide all details to Finance Officer in writing. To receive an update on the position against budget for Q1.

VAT has been reclaimed for Q1 and is due.

Allotments - two available plots, it is hope all plots will be filled and revenue will be in by August

Victory Hall - slight revenue shortfall in the first quarter. It was noted it had previously been agreed that the fees would increased from April 2023. Basic fees had been agreed from £25 to £30 per hour (with higher rates at weekends) and the minimum booking period was now two hours. Key deposit is now £125 and damage is £250 and photo ID plus proof of address of the hirer was required as part of the booking process.

Action: staff to finalise terms and conditions and issue them.

Cemetery - significant revenue shortfall in the first quarter

Action: Committee to monitor every month

Chair of Personnel noted the Councillor training budget would be exceeded

Action: Virement of £1,500 from Admin Salaries to Training to be put to Full Council for approval

Action: EALC Training schedule to be sent for all Councillors

It was noted the remaining VH salary budget for 23/24 was £8,700

FG025/23 BANK RECONCILIATIONS 🖐️

The bank reconciliations to 30 June for Barclays and Unity were **APPROVED**.

FG026/23 BANKING

It was NOTED the HSBC statements were still not available from the bank. FO provided forms for signing

Action: FO to return forms to HSBC

Barclays require an update on a signature which does not match that held on file.

Action: FO to draft a letter on Parish letterhead, confirming the signature may have changed over time

It was noted a cheque for £470.00 remained outstanding despite having being paid in to Barclays. FO to enquire once Barclays accept the form adding her to the mandate

To receive an update on progress regarding the access to HSBC accounts, the suitability of existing bank accounts and mandate changes already agreed by Council.

Cllr Chahal Holden advised several accounts were suitable, including a 2 year fixed bond. Unity also do a high interest, instant access

Action: £100,000 to be transferred from Barclays account to a Unity high interest account (minimum amount accepted is £100,000K with 90 days notice/loss of interest)

Action: Cllr Chahal Holden to advise in writing of details of Metro high interest account and a two year fixed bond account and a 120 day interest with Aragon at 4.6%

FG027/23 CONTRACT REVIEW

Action: Contract is up for review in October. Councillors to review contract - deferred

FG028/23 CEMETERY EXPENDITURE 🖐️

The existing revenue proposal does not detail how the uplift needed in ashes interment will be achieved. Further information also needed regarding maintenance of memorial tree and columbarium. The risk of existing clients simply transferring from interring ashes to the columbarium needs to be mitigated. The budget was discussed and it was agreed the 23/24 equipment purchase budget should be prioritised for any replacement vehicle and the Columbarium and/or Memorial Tree purchase proposal may be included in the 24/25 budget.

Action: Olga and Toni to delivery a full business plan including detailed marketing proposal of how uplift will be achieved. This is to include details of where else locally offers these services, the usage/capacity of these and whether annual fees will be applicable.

FG029/23 MANAGEMENT CONTROL

Playground Risk Assessments

To have sight of the inspection check lists as requested and receive an update on the repair of the seesaw - deferred to August

Performing Rights

A PRL is required for Victory Hall

Action: staff to apply for license and put in place

Hazardous/Flammable goods transport and storage

FO reported the Fire Brigade would not assist with a risk assessment. Cemetery Manager is preparing risk assessment.

Action: Councillors also asked to be advised why:

The petrol spend has increased substantially from 21/22 to 22/23

Why is petrol purchased from Abridge and Epping in preference to local station.

How is petrol transported from Abridge and Epping.

Why was a similar volume used in grass cutting period and the period Oct-Dec 2022

FO to ask To receive a report from Councillors Costa/Skinsley Morgan

FG030/23 DELAYED CREDIT TO THE BANK ACCOUNT 🖐️

The Chair has spoken to Highwood Council who were advised a supplier of theirs had been paid by Chigwell. This did not appear to be correct. The Monitoring Officer has advised a forensic audit be carried out. A previous forensic audit was carried out by EFDC and it was **AGREED** they would be approached for costs to carry this out.

Action: EFDC to be contacted regarding costs of a forensic audit

FG031/23 INCIDENT REGISTER 🖐️

The draft incident book is in service. Incidents to be added include the Highwood payment, It was **AGREED** the log be called a Financial and Governance Incident Log to differentiate between financial and other incidents. The importance of completing the mitigation column was noted and actions needed to be taken to ensure this

Action: A copy of existing F&G Log to be circulated to Committee. The F&G Log to be included on every agenda.

FG032/23 FOI/SAR/COMPLAINTS 🖐️

FOI re: Parish Policy - One piece of remaining personal information was noted; it was It was **AGREED** that would be redacted and the Proper Officer to upload.

FOI: Co-option - the original repose document is still being located. Chair to report on progress next meeting

Action: Chair to amend Policy FOI and staff to upload to WHatDoTheyKnow website.

Vexatious - Chair/Staff to locate original response if available and amend as required

FG033/23 ASSET DISPOSAL

Deferred

FG034/23 BT ACCOUNTS

Action: Staff to continue to push for engineer site visit with BT account manager to review incoming services into Parish Office.

Action: The possibility of a mesh system to expand the wi-fi to Victory Hall.

FG035/23 INTERNAL CONTROLS

Reported as in progress

FG036/23 MATTERS TO BE BROUGHT FORWARD OR FOR DISCUSSION WITH NO DECISION

Finance and Governance Incident Log to be on every month's agenda

FG037/23 DATE OF THE NEXT MEETING

8 August 2023 at 6.30pm

The meeting closed at 8.11pm