



RESOURCES AND GENERAL SERVICES COMMITTEE

Members of the Resources a General Services Committee
are summoned to attend a Meeting

**which is to be held by ZOOM (digital meeting platform)
on Wednesday, 14 October 2020 at 7.15pm**

in order to transact the business as shown in the agenda.

Mark Squire
Town Clerk
8 October 2020

Councillor J Jennings (Chairman)
Councillor J Angold-Stephens (Vice Chairman)

Councillors

M Dalton	J Jogia	J Mahoney
S Murray	A Omer	

Note to Councillors:
If you are unable to attend this Zoom meeting,
please email your apologies
to contact@loughton-tc.gov.uk

A G E N D A

1 Apologies for absence

To RECEIVE any apologies for absence.

2 Declarations of Interest

Councillors to declare any pecuniary or non-pecuniary interest in any items on the agenda.

3 Confirmation of Minutes

To CONFIRM the minutes of the meeting held on 24 June 2020.

4 Public Representations

To hear any representations from members of the public who have registered a request to address the Committee in accordance with no 5, Appendix C, of the Standing Orders.

5 Town Clerk's / Chairman's Report

To report (for discussion only) on any further significant information / matters that may be of interest to Committee members.

6 Training and Conferences

To NOTE the following courses / conferences have been attended / booked:-

- Councillor D Wixley and Town Clerk & Responsible Financial Officer - Essex Association of Local Councils (EALC) AGM -24 September 2020
- Assistant Town Clerk (Finance) – First Aid at Work (Requalification) - St. Johns Ambulance 28 and 29 October 2020
- Cemetery Attendant – Brushcutters /Trimmers Maintenance and Operation - 15 and 16 October 2020 at Writtle University College, Chelmsford, Essex
- Pesticide Application PA1 - 18 November 2020 at Writtle University College, Chelmsford
- Pesticide Application PA6A – 24 November 2020 at Writtle University College, Chelmsford, Essex

7 EALC AGM 2020

Councillor D Wixley and Town Clerk & Responsible Financial Officer attended the annual EALC AGM dated 24 September 2020. Members are asked to review the 'constitutional changes' document and in particular clause 4.05. See attached report pages 4 – 5.

8 Citizenship Awards

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The Committee is asked to confirm its commitment to the annual Citizenship Awards and approve the revised application form (see pages 13 – 16). We will also be approaching community groups and local schools and using social media publicity to further promote the awards. The award presentations will be made again at the next Annual Town meeting in March 2021.

9 Annual Town Meeting

The 2021 Annual Town Meeting is scheduled for Wednesday 10 March 2021 commencing at 8pm in the Murray Hall. Whilst this is not a council meeting, all town councillors are expected to attend. The Committee is asked if it wishes to continue with the current format by inviting local organisations and voluntary groups, particularly those in receipt of Financial Assistance from the Council, to mount displays at the event to attract more public interest. The organisations successful in their grant applications for 2020/21 would also be presented with a certificate by the Town Mayor. The meeting is usually concluded with refreshments and an opportunity for members of the public to speak informally with

their councillors. Local businesses which have supported the local community would also be invited.

All recommendations subject to Covid implications at the time.

10 IT Update

The agreed update of the office computer and IT Systems is almost complete and existing staff are now operating on new and updated desktops using the Windows 10 Pro system. The new updated server is installed and four staff have installed remote working software to enable them to work from home. The final cost was £12,504 nett (including decommissioning of old server & installation of new SRV network). The earmarked funds of £10,500 have been utilised for this purpose.

The ongoing Covid restrictions, when office staff have been asked to work from home have created problems, i.e. the technology at home is either absent, not up to date, or not compliant. In these emergency circumstances it has been necessary to purchase two laptops; one permanently used by the Planning Committee Clerk & Administration Officer (from the outset of the Covid lockdown) and more latterly the second purchase to be used on standby for colleagues use from home, if unable to attend the office.

11 Website Accessibility

UK accessibility regulations mean public sector organisations have a legal duty to make sure their websites meet accessibility requirements. Public sector websites must now be accessible and publish an accessibility statement.

The Planning Clerk and Administration Officer has worked hard over many months to successfully achieve this deadline. The project is ongoing.

Members are asked to NOTE the attached report and formally approve the 'Accessibility Statement' – see attached pages 17 – 20.

12 Local Council Awards

The 'Foundation' and 'Quality' Local Council Awards levels have now been updated. The Town Clerk is looking to submit the 'Gold' reaccreditation by the end of 2020. The Town Clerk will provide an oral update.

13 Christmas Closedown Arrangements

In line with the existing Council policy agreed in February 2008, the Town Council will be operating over the Christmas holiday period, albeit, at skeleton staff levels and reduced working hours. The office hours will be as follows:

Thursday 24 December	Closed from 12 noon
Friday 25 December	Closed
Monday 28 December	Closed
Tuesday 29 December	10am – 4pm
Wednesday 30 December	10am – 4pm
Thursday 31 December	10am - 12.45pm
Friday 1 January 2021	Closed
Monday 4 January 2021	Normal Working Hours

14 Remembrance Service

The Town Council annually makes a donation of £100 to the Royal British Legion in support of the Poppy Appeal and towards the cost of the wreath laid by the Town Mayor at the Annual Remembrance Service held in November. The Committee is asked to confirm that it wishes to make a similar donation this year. Payment will need to be approved under S137.

15 National Salary Award

The Committee is asked to note that the on 26 August 2020, the National Joint Council for Local Government Service have agreed new pay scales for 2020/21 to be implemented from 1 April 2020. Therefore, council staff have received a pay increase of 2.75% and an increase in London Weighting to £898.00 back dated to April 2020.

16 Finance & Administration Assistant Position

The Town Council received 30 requests for application packs. A total of 14 applications were received. Interviews (with appropriate social distancing) for 6 remaining candidates are taking place on Monday 12 October 2020. The Town Clerk will notify committee members of the outcome at the Committee meeting.

17 Financial Assistance**General Applications 2020/21**

The following request for financial assistance has been received. A copy of the application form and supporting information is provided on pages 21 – 23.

Members wishing to examine the complete set of supporting papers are asked to contact the office. Information about the person making the application is supplied to the Council but not reproduced on the agenda for reasons of data protection.

For information, there is currently a balance of £4,424.00 in the 2020/21 Financial Assistance budget.

Organisation	Amount requested £	Item	Power
Rotary Club of Loughton, Buckhurst Hill & Chigwell	4,000.00	Payment of Rent at Loughton Club for 3FOOD4U Project	General Power of Competence

18 Current Financial Position

- * The current financial position is attached together with details of the funds available from earmarked reserves (see page 24 – 25).
- * A note of the Council's current bank balances and most recent reconciliations are attached (see pages 26 – 31).

19 Accounts Paid

Payments totalling £197,962.78 as detailed on payment schedules nos 315 - 319 until 30 September 2020 have been made and entered on the accounts system, since the report to the meeting on 24 June 2020. The schedules and accompanying invoices will be available at the council offices for inspection once the office is open to the public.

For information, details of all Council payments in excess of £500 are provided on the Council's website on the strategic documents page.

20 Internal Audit Report 2019/20

To receive and note from the internal auditor – Auditing Solutions Ltd

- Covering letter dated 26 June 2020
 - Final Internal Audit Report 2019-20 (Final Up-date Report)
 - Internal Audit section of Annual Governance and Accountability Return (AGAR)
- See Pages 32 – 44.

21 Appointment of Internal Auditor for 2020/21

The Committee is asked to consider the attached report.

* See page 45.

22 Internal Financial Check

The regular appointment with Cllr Jogia for the next internal financial check has been deferred due to Covid 19 restrictions but an appointment will be arranged as soon as circumstances allow.

23 Exclusion of the Press and Public

The Committee is asked to RESOLVE to exclude the press and public from the following two items in accordance with the Public Bodies (Admission to Meetings) Act 1960, as they contain confidential information relating to contractual matters.

24 Buckingham Court

See attached report page 46.

25 Councils Water Supplier

See attached page 47.

Mark Squire
TOWN CLERK
8 October 2020

Agenda Item 7
EALC AGM 2020

As part of the EALC AGM, (held as a Zoom meeting) members were asked to approve proposed changes to the EALC Constitution.

The Town Clerk, speaking in his capacity of Chairman of the Society of Local Council Clerks (SLCC) Essex Branch and on behalf of its member clerks throughout Essex, strongly objected to the proposal under clause 4.05 that officers (i.e. Clerks) should be removed from participating at the Executive Committee. The EALC is there to represent - council, councillors, and clerks. The removal of the latter component would preclude clerks having any say in the development of the EALC. This is unjust and undemocratic.

Other members also generally felt that this change in Constitution was being pushed through (in difficult Covid conditions) too quickly, without members or their respective parish/town councils having sufficient time to consider the proposals. Some members asked the Chairman and Vice Chairman of the Committee to defer the proposal. After much debate, the Chairman and Vice Chairman of the EALC Executive opted to push forward this proposal which was subsequently rejected by a majority vote.

The Town clerk will provide further background information at the meeting.
Members are asked to review the EALC Constitution document and particularly clause 4.05

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**Agenda Item 7
EALC AGM 2020**

CONSTITUTION

ESSEX ASSOCIATION OF LOCAL COUNCILS

- 1.01 The Association shall be known as the ESSEX ASSOCIATION of LOCAL COUNCILS (EALC) and shall consist of Parish, Community, Town and Village Councils and Parish Meetings in the County of Essex, including Southend and Thurrock Unitary Authorities.

2.00 Membership

- 2.01 Every Parish, Community, Town and Village Council and Parish Meetings in the County of Essex together with Southend and Thurrock Unitary Authorities shall be eligible for membership of the County Association. Those Councils will become members of the EALC (Members).
- 2.02 The EALC shall be a member of the National Association of Local Councils (NALC).
- 2.03 Membership of the EALC automatically confers Membership of the NALC.
- 2.04 There are no individual personal members, but Honorary Membership may be conferred from time to time, at the AGM, upon the recommendation of the Executive Committee, in recognition of services to the EALC. Such Honorary Membership shall carry no right to vote, nor to office in the EALC or any of its sub committees.
- 2.05 Notwithstanding 2.04 (above), the EALC shall also invite persons of good repute and interest in the EALC and its Objectives to become President or Vice-President of the EALC. The duties and obligations of these posts are outlined below (Clause 5.00).
- 2.06 Any Member of the EALC wishing to end its membership of the EALC and NALC must do so by tendering its resignation in writing to the Chief Executive Officer ("CEO") not later than 31st December in any year and such notice will become effective as from 31st March of the following year. The resigning Member will continue to be liable for full payment of their current subscription up to and including the 31st March of the following year.

3.0 Objects and Powers of the EALC

The EALC is established to:

- 3.01 Protect and promote the interests, rights, functions and privileges of the Members.
- 3.02 Promote good local government and to assist Members in the performance of their duties, functions and partnership working.

⁵CEO

⁶RFO

Agenda Item 7 EALC AGM 2020

- 3.03 Provide training and information for officers and councillors for the proper discharge of their council business.
- 3.04 Promote a widespread and well informed interest in local government.
- 3.05 Support and promote the development of the economic, social, cultural and recreational life of Towns and Parishes.
- 3.06 Employ and pay any person or persons to supervise, organise and carry on the work of the EALC.
- 3.07 Cause to be written and printed or otherwise reproduced and circulated such papers, books, periodicals, pamphlets or other documents as shall further the said objects.
- 3.08 Purchase, take on lease or in exchange, hire or otherwise acquire any property and any rights and privileges necessary for the promotion of such objects and construct, maintain and alter any buildings or erections necessary for the work of the EALC.
- 3.09 Make regulations for any property which may be so acquired.
- 3.10 Subject to such consents as may be required by law, sell, lease or otherwise dispose of all or any of the property or assets of the EALC.
- 3.11 Do ~~all any such other~~ lawful things as are necessary for the attainment of such objects.

4.0 Structure of the EALC

District Associations (includes Boroughs and Unitary Authorities)

- 4.01 Members of the EALC may form local District Associations in each of the Parished Districts of the County and hold District Meetings as may be required. Such meetings should be for exchanging, collecting and directing information and ideas, liaising with their Local Authority, transmitting any information to the Executive Committee and such other business for which the District Association may find the need.
- 4.02 District Associations may create their own constitution and rules and these shall be complementary to the Constitution of the EALC.
- 4.03 District Associations may, as they think necessary, levy a subscription on Members to cover incidental expenses of the local District Association. Such subscription shall be separate from the EALC and NALC subscriptions.

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Agenda Item 7

EALC AGM 2020

The Executive Committee

4.04 The Executive Committee shall consist of:-

- 1 representative from the Larger Councils' Forum;
- 2 representatives from each District Association; (in areas with only 1 Member, 1 representative may be appointed).
- 1 representative from Essex County Council.

The Chairman, The Treasurer and two Vice Chairman to be elected from the Executive Committee

The Executive Committee has the power to request the replacement of a representative (as detailed in the Standing Orders) who has been excluded from the Executive Committee. ~~Such action to be taken on the advice of the NALC.~~

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4.05 The Representatives from the District Associations on the Executive Committee must be Councillors ~~or Officers of Members.~~

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4.06 The Executive Committee shall be responsible to the EALC for the policies, control and administration of the EALC and shall meet at least six times in each financial year.

4.07 The quorum for meetings of the Executive Committee shall be nine ~~except when extraordinary conditions exist such as Government declared pandemic conditions, civil unrest or other declared emergencies when the quorum figure may be lowered to five.~~

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4.08 The Executive Committee shall maintain regular communication with the NALC and a copy of the EALC Annual Report shall be forwarded to the NALC by the Executive Committee.

4.09 The Executive Committee shall, at its first meeting after the AGM appoint:-

(a) the Finance, ~~Local Government~~ and Personnel Sub-Committees and such other sub committees as may be required.

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(b) such representatives, as it has agreed, to certain Major Essex Organisations and one Member to the Council of the NALC. The CEO shall keep a list of appropriate Organisations.

4.10 From time to time, the Executive Committee may appoint Working Groups to examine certain important matters as they arise and to report back as the Executive Committee may direct.

4.11 In accordance with the Constitution of the NALC, the EALC shall nominate three representatives to the NALC Annual and Special General Meetings. The Executive Committee shall accordingly send the Chairman, Vice-Chairman(s) ~~and the Essex County Member of the Council of the NALC (or nominated~~

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~~deputies persons~~ approved by the Executive Committee) to act on the EALC's behalf at such meetings.

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- 4.12 The Executive Committee shall have power to adopt the issue of standing orders and/or rules of the EALC. Such standing orders and/or rules shall come into operation immediately.

The Larger Local Councils' Forum

- 4.13 Councils having an electorate greater than 6,000, or such expenditure as may equate to that status, may periodically send two representatives to the Larger Local Councils' Forum to exchange ideas, information and deal with matters which particularly affect them. The CEO, or their representative, shall attend to liaise with this forum.
- 4.14 The Larger Local Councils' Forum, at its first Meeting after the AGM, shall elect a Chairman, Vice Chairman, and such other officers as it may from time to time consider necessary.
- 4.15 The Larger Local Councils' Forum shall meet at such intervals as it may deem necessary. The conduct of its meetings and administration shall be in accordance with this Constitution and Standing Orders.

5.0 Officers of the EALC

- 5.01 At the AGM, the President of the EALC and up to six Vice-Presidents of the EALC shall be elected to serve for a period of Four Years commencing immediately. The President shall preside at the AGM and such other important occasions in the EALC's Calendar. Failing the President's availability, any one of the Vice-Presidents, or the Chairman of the Executive Committee, may be asked to preside.
- 5.02 At the first meeting after each AGM of the EALC, the Chairman and up to two Vice-Chairman ~~and a Treasurer~~ of the Executive Committee shall be elected annually by the Executive Committee. ~~These Officers may serve in either capacity, for a maximum period of four years. No officer shall be eligible for a post he/she has vacated until two years have elapsed since he/she has stood down, except in exceptional circumstances.~~
- 5.03 ~~The Treasurer shall be elected annually by the Executive Committee, and provided that the Executive Committee agree, Officers in Clause 5.02 may continue in the role until such a time that the Treasurer as they either resigns or are unable to continue in that position, when the post is successfully contested at the AGM of the EALC will be filled at the next Executive Committee meeting.~~

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Chief Executive Officer

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5.04 The Executive Committee shall appoint the CEO and such other assistant officers as it deems necessary. The CEO will report to the Chairman of the Executive Committee. Such Officers shall also be paid according to the salary scales, rates and expenses as agreed from time to time based upon recommendations made by NALC and the Society of Local Council Clerks.

5.05 The CEO shall be responsible for the efficient employment of such assistant officers as may be employed by the Executive Committee.

5.06 The CEO shall be the Responsible Financial Officer (RFO) for the EALC.

5.07 The CEO shall be responsible to the Executive Committee for the administration of the EALC, training, advice to and information for the Members.

MEETINGS

6.00 Annual General Meeting of the EALC (AGM)

6.01 The Executive Committee shall call an AGM of the EALC in each year after the 30th April and before the 30th September of that year. Each Member may have 2 voting delegates.

6.02 The AGM shall :-

- a) Elect a President and Vice Presidents as may be required
- b) Receive the Annual Report of the Executive Committee
- c) Approve the Annual Accounts of the EALC
- d) Appoint an Auditor
- e) Conduct such other business or motion as the Executive Committee shall decide
- f) Conduct any other business or motion duly notified in writing to the CEO at least 21 working days prior to the date of the AGM, or such an emergency motion as may be decided to be competent

6.03 The quorum for an AGM shall be ~~forty~~thirty. In the event of insufficient representatives being present, the meeting shall be adjourned for no less than 7 days and no more than 28 days and reconvened with a quorum of ~~Twenty~~five.

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7.00 Special General Meeting of the EALC (SGM)

7.01 The Executive Committee may, at any time after 21 working days notice to Members, call a SGM to consider such item of business as the Executive Committee shall deem necessary. The notice of the SGM shall clearly state the business to be considered in the SGM. Each Member may have 2 voting delegates.

7.02 A SGM may also be called by the Executive Committee at the request of not less than ten Members of the EALC. The Members request must be in writing,

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EALC AGM 2020

and set out a competent motion. The Competency of such motions will be decided according to the Rules laid down in Standing Orders

- 7.03 The ~~quorum~~ for a SGM shall be ~~forty~~ ~~thirty~~. In the event of insufficient representatives being present, the meeting shall be adjourned for no less than 7 days and no more than 28 days and reconvened with a quorum of ~~twenty~~ ~~twenty-five~~.

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8.00 Omission to Give Notice of a Meeting

The accidental omission, or failure to give notice of any AGM, SGM, or the meetings of any Committee, Sub-Committee or Working Party to any Member, or person entitled to receive the same shall not invalidate the proceedings of such meeting.

9.00 Minutes

- 9.01 ~~Minutes~~ books including records of proceedings and resolutions shall be kept by the CEO.

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- 9.02 Minutes will be available to Members.

- 9.03 Save that Minutes of the Personnel Sub-Committee are only available to members of that Committee and the Treasurer.

10.00 Members Subscription

- 10.01 The EALC Subscription payable by each Member shall become due ~~to the EALC~~ on the 1st April in each year.

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- 10.02 The amount of the Subscription shall be determined each year at the AGM upon the recommendation of the Executive Committee.

- 10.03 Should any Member be more than ~~one year~~ ~~12 months~~ overdue in payment of subscription to the EALC the Executive Committee, may at its discretion and upon the recommendation of the RFO and the Finance Sub-Committee, elect to exclude that Member from the EALC. Should that Member at any time wish to re-apply for membership their re-acceptance into the EALC may be conditional upon payment of the outstanding subscription of their overdue year.

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11.00 Accounts

- 11.01 The Financial Year of the EALC shall be from 1st April until 31st March of the following year.

- 11.02 The Executive Committee shall ensure that proper accounts are kept of EALC's Income and Expenditure. The control of the Accounts of the EALC shall be ~~monitored in accordance with the terms of the EALC Financial Regulations~~

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EALC AGM 2020

~~here under appended and within the Terms of Reference of the Finance Sub-Committee.~~

- 11.03 The Accounts of the EALC shall be audited annually by an auditor ~~duly~~ and ~~duly~~ appointed at the AGM.

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12.00 Property

- 12.01 Subject to the provisions of clause 12.02 EALC shall cause the title to all land and buildings held by EALC as freeholder, landlord or tenant to be vested in EA (2013) Ltd (Company Number 8584989).

- 12.02 The EA (2013) Ltd shall be entitled to an indemnity out of the property of the EALC for all expenses and other liabilities properly incurred by the EA (2013) Ltd in the discharge of its duties.

13.00 Amendments to the Constitution

- 13.01 This Constitution may be amended at an AGM or SGM of the EALC.
- 13.02 All such proposed Constitutional changes must be in the form of a competent motion, in writing and received by the CEO at least two weeks prior to the next Executive Committee, in the case of a motion proposed for a SGM and two weeks prior to the last Executive Meeting before formal notice is given for the AGM, should the motion be intended for that meeting.
- 13.03 Amendments to the Constitution shall require the assent of two thirds of those present and voting. Such amendment, once passed, shall not be reconsidered until the next AGM.

14. Notices

Any notice may be served by the EALC on any Member either personally or on its appointed representative as the case may be or by sending it through the post in a prepaid letter addressed to such member ~~at his the last known address in the United Kingdom~~, and any letter so sent shall be deemed to have been received within 5 days of posting.

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Adopted September 2020

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Agenda Item 8
Citizenship Awards



LOUGHTON CITIZENSHIP AWARDS

Citizenship is the engagement of the individual in the service of the community.

It may take the form of a single act of outstanding courage or bravery, or might encompass sustained effort on behalf of a voluntary organisation or organisations, continual good-neighbourliness, running a campaign to improve community facilities or cohesion, or to combat some defect or lack of provision, e.g. to resist something that might adversely affect the environment of the town.

Loughton Town Council will recognise each year significant contributions to citizenship in **one or more of** the following **three** categories:

(A) Acts of courage or bravery in the year in question that have resulted, for instance, in the prevention of a serious crime or the rescue of individuals from danger. This is intended for people who are *not* employed by an emergency service. The nominees may be either (a) an inhabitant or worker of Loughton, or (b) if they live elsewhere, must have exercised their courage in the town, e.g. by rescuing a Loughton citizen or stopping a crime in the town.

(B) Voluntary Service:

(i) For people aged 25 or over

(ii) For people under 25 years of age

Nominees should either work (on a paid or voluntary basis), be in education or live in Loughton. Without being too prescriptive, they should have a record of work for the community (not confined to a single year for example), for one or more voluntary or largely voluntary organisations, or for neighbours or other groups. The panel will assess the degree to which their voluntary activity has contributed to the well-being, culture, or charitable resources of Loughton. **Their voluntary activity will count for more than paid activity.**

The division is made at age 25 largely to reflect the longer time older people have had to assemble a 'community curriculum vitae' and be able to recognise young family people as well as students.

Service to national charities is valid only if there are identifiable Loughton benefits.

**Please read the Terms and Conditions shown on page 4
before completing the form.**

DATA PRIVACY NOTICE

Loughton Town Council only undertakes the processing of personal data where absolutely necessary. Our Data Privacy Notice forms part of this agreement and includes the binding obligations on us covering the duration, nature and purpose of the processing and your rights; copies are available on request from the Town Council or available on our website: <https://tinyurl.com/y8sxohqs>

When you submit a nomination, the information you provide (personal information such as name, address, email address, phone number) will be processed and stored so that it is possible to contact you and respond to your correspondence and provide information relating to your nomination. Your personal information will not be shared with any third party without your prior consent.

IN CONFIDENCE

LOUGHTON CITIZENSHIP AWARDS

APPLICATION FORM

(Please complete the form clearly in black ink using capital letters and keep within the boxes. Continue on another sheet of paper if necessary)

Name of nominee	
Private Address of nominee	
Telephone number	
Email address	
Which category is nomination for - A or B?	

Nomination for Category A awards

1	Give a full account of the act of bravery or courage in respect of which the nomination is made. Continue on a separate sheet if you wish.
2	Where did the act take place?
3	If the nominee was not a resident of Loughton at the time, which Loughton resident(s) did it benefit?

Nomination for Category B awards

Nominee under 25 years of age		Nominee aged 25 or over	
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1	Give an account of the voluntary activity the nominee has undertaken (including the period of activity), with a brief curriculum vitae., and if any such activity was remunerated, please state
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2	What, in your view, are the benefits for the well-being, cultural or charitable resources and community of Loughton that have accrued from her/his voluntary activities?
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YOUR DETAILS

Name	
Signature	
Address	
Telephone number	
Email address	

SUPPORTER/REFEREES

Name of supporter/referee 1	
Address	
Telephone number/Email	
Name of supporter/referee 2	
Address	
Telephone number/Email	

TERMS AND CONDITIONS

- 1 People may be nominated by any inhabitant of Loughton or by a Loughton employer, educational institution, group or society. Nominees for preference should not have been given awards by other bodies for the same service.
- 2 Please **do not inform the nominee** you have put his/her name forward.
- 3 Applications are to be submitted on the form provided by **31 January**.
- 4 Two supporters and/or referees' details are required for each nomination.
- 5 Loughton Town Council officers and councillors (of any authority) are disqualified from being nominated in Categories B (i) and (ii).
- 6 Service in political organisations is excluded from all categories. Service to religious bodies is applicable only if it involves a substantial contribution to the wider community.
- 7 The judging panel will comprise the Town Clerk, Town Mayor, Deputy Town Mayor and Chairman of the Resources and General Services Committee, whose decision will be final.
- 8 One award and one runner up will be made in each category. However, there is no compulsion to award in the absence of valid nominations.
- 9 For each category, the winner's prize will be an illuminated scroll, plus a cheque for £250 made payable to whichever local charity the winner nominates or, if she/he does not want to nominate a charity, the Council reserves the right to use the money in its Financial Assistance Scheme.

Please return completed nomination forms by 31 January to:

Loughton Citizenship Awards
Loughton Town Council
Loughton Library & Town Hall
Traps Hill
Loughton IG10 1HD

Please mark your envelopes "**PRIVATE & CONFIDENTIAL**"

Agenda Item 11

Website Accessibility

Documents published on GOV.UK or other [public sector websites must meet accessibility standards](#). This is so they can be used by as many people as possible, including those with disabilities.

This includes those with:

- impaired vision
- motor difficulties
- cognitive impairments or learning disabilities
- deafness or impaired hearing

Organisations who publish PDFs and other non-HTML documents on GOV.UK must also publish an [accessible documents policy](#).

If our documents do not meet the standards, we could be breaking the law.

Officers Debra Paris and Pippa Bryce have both attended SLCC training on Creating Accessible Word Documents. An office policy will be produced to include the important principles and approaches for all officers to follow. This will include a best practice guide when formatting documents that are published on the Loughton Town Council website.

Councillors are asked to NOTE the Government directive and AGREE that a statement can be placed on the LTC website which will provide a brief explanation of what we are doing to improve accessibility. This should also include that we have carried out a 'disproportionate burden' assessment and decided that making some of our older documents accessible right away would be a disproportionate burden for Loughton Town Council officers, we will make an older document accessible if it is requested by a member of the public.

Accessibility statement for Loughton Town Council

This website is run by Loughton Town Council and Vision ICT. We want as many people as possible to be able to use this website. For example, that means you should be able to:

- change colours, contrast levels and fonts
- zoom in up to 300% without the text spilling off the screen
- navigate most of the website using just a keyboard
- navigate most of the website using speech recognition software
- listen to most of the website using a screen reader (including the most recent versions of JAWS, NVDA and VoiceOver)

We have also made the website text as simple as possible to understand.

[AbilityNet](#) has advice on making your device easier to use if you have a disability.

How accessible this website is

We know some parts of this website are not fully accessible:

- you cannot modify the line height or spacing of text
- most older PDF documents are not fully accessible to screen reader software
- some of our online forms are difficult to navigate using just a keyboard
- you cannot skip to the main content when using a screen reader
- there's a limit to how far you can magnify the map on our 'contact us' page (300%)

Feedback and contact information

If you need information on this website in a different format like accessible PDF, large print, easy read, audio recording or braille:

- email contact@loughton-tc.gov.uk
- call 020 8508 4200 / fax 020 8508 4400
- Loughton Town Council, Loughton Library & Town Hall, Traps Hill, Loughton, IG10 1HD
- Facebook.com/loughtontc
- Audio versions of our quarterly newsletter, Think Loughton, are available from Loughton Lions Talking Newspapers: www.tnf.org.uk/loughton-talking-newspaper

We will consider your request and get back to you as soon as possible.

If you cannot view the map on our 'contact us' page http://www.loughton-tc.gov.uk/Contact_2604.aspx, call or email us for directions.

Reporting accessibility problems with this website

We are always looking to improve the accessibility of this website. If you find any problems not listed on this page or think we're not meeting accessibility requirements, contact: Debra Paris on 020 8508 4200 or email contact@loughton-tc.gov.uk

Enforcement procedure

The Equality and Human Rights Commission (EHRC) is responsible for enforcing the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (the 'accessibility regulations'). If you're not happy with how we respond to your complaint, [contact the Equality Advisory and Support Service \(EASS\)](#).

Technical information about this website's accessibility

Loughton Town Council is committed to making its website accessible, in accordance with the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

Compliance status

This website is not compliant with the [Web Content Accessibility Guidelines version 2.1](#) AA standard. The 'non-compliances and exemptions' are listed below.

Non-accessible content

The content listed below is non-accessible for the following reasons.

Non-compliance with the accessibility regulations

Images

Some images do not have a text alternative, so people using a screen reader cannot access the information. This fails WCAG 2.1 success criterion 1.1.1 (non-text content).

We plan to add text alternatives for all images as soon as possible. When we publish new content, we will make sure our use of images meets accessibility standards.

General PDF files

There are PDFs on this website which are not exempt from the regulations, but which do not currently comply with them. These PDFs generally contain readable text content but have not been tagged or formatted to raise their accessibility up to the required standards. These PDFs therefore typically fail the following WCAG 2.1 success criteria:

- 1.1.1 (non-text content), where the PDFs contain images which do not have alternative text specified
- 1.3.1 (info and relationships) and 2.4.6 (headings and labels), where the PDFs do not have tagged heading structures
- 1.3.2 (meaningful sequence), where the text in PDFs has been created in floating text boxes (e.g. using desktop publishing software) and no reading order has been specified
- 1.4.3 (contrast (minimum)), where text may have been created in a colour which does not contrast enough with its background colour
- 3.1.1 (language of page), where PDFs have not had a language specified in them – please read all such PDFs as UK English

There may also be PDFs which currently fail success criterion 1.4.5 (images of text), where they contain scanned text which may not have been converted to computer-readable text.

All documents which are not accessible can be made available, upon request, with the content in an accessible format.

Disproportionate burden

Navigation and accessing information

There is no way to skip the repeated content in the page header (for example, a 'skip to main content' option).

It is not always possible to change the device orientation from horizontal to vertical without making it more difficult to view the content.

It is not possible for users to change text size without some of the content overlapping.

Content that's not within the scope of the accessibility regulations

PDFs and other documents

The accessibility regulations do not require us to fix PDFs or other documents published before 23 September 2018 if they're not essential to providing our services. For example, we do not plan to fix any Committee Agendas or Minutes that pre-date this. We will ensure all future strategy documents are produced in an accessible way.

Any new PDFs or Word documents we publish will meet accessibility standards.

What we're doing to improve accessibility

Council staff are being trained to produce their content accessibly in future. Work will be ongoing to convert documents on this website that fall within the criteria of the guidelines to make them accessible as soon as is practicably possible.

Preparation of this accessibility statement

This statement was prepared on 23 September 2020. It was last reviewed on 23 September 2020.

This website was last tested on 23 September 2020. The test was carried out by Loughton Town Council.

Agenda item 17
Financial Assistance

SCHEME OF GRANTING FINANCIAL ASSISTANCE

APPLICATION FORM

YOUR ORGANISATION

Name of organisation (please give location, if different from correspondence address on back page)	ROTARY CLUB OF LOUGHTON, BUCKHURST HILL & CHIGWELL
--	---

Summary of aims and objectives:

Rotary club exist to improve communities through a range of humanitarian, intercultural and educational activities. Clubs advance international understanding by partnering with clubs in other countries. Rotary also encourages high ethical standards in all vocations.

Four Avenues of Service: Based on the Object of Rotary, the Four Avenues of Service are Rotary's philosophical cornerstone and the foundation on which club activity is based: Club Service focuses on strengthening fellowship and ensuring the effective functioning of the club. Vocational Service encourages Rotarians to serve others through their vocations and to practice high ethical standards. Community Service covers the projects and activities the club undertakes to improve life in its community. International Service encompasses actions taken to expand Rotary's humanitarian reach around the globe and to promote world understanding and peace.

Age groups specifically catered for, if any	NO
Is the organisation a non-profit making body?	YES
Is the organisation a Registered Charity? (if so, please give registration number)	YES
Number of members in the organisation	22
Number of members resident in Loughton	6
Is membership restricted in any way?	NO
Do you charge a membership fee, or charge for access to your activities? Please give details	NO

DETAILS OF GRANT APPLIED FOR

PAY FOR RENT FOR VENUE (LOUGHTON CLUB) FOR 3FOOD4U PROJECT COMMUNITY
SURPLUS HUB

<p>Explain how Loughton residents will benefit from this project?</p> <p>We are offering free groceries, home essentials, clothes, toys and more without assessment or referral to anyone that needs it.</p> <p>We want the whole process to be as natural as possible. We will lay out the food/essentials/clothing and people will be given a basket and they will be able to choose what they like (within reason/quantities).</p> <p>We will sign post people to various agencies including DWP, Essex Children's and Families Services, CAB, Wellbeing groups amongst others, but only after they have used the session and only if they agree. There will be no requirements and people will be free to use the service as long as they need to.</p>
<p>Are you making this application as part of the annual round of grant applications? (closing date 31 December)?</p> <p style="text-align: center;">Yes / No✓</p> <p>If No, please explain the circumstances to justify this emergency application (please see point 2 of the scheme before completing this section).</p> <p>Emergency set up of the community surplus hub, to support need.</p>

Total cost of project	£6500
Amount of grant requested	£4000
Funds available from organisation's own resources	£2500
Funds granted from other bodies (please give details)	
If there is a shortfall in these figures, how do you propose to fund the deficiency?	

PREVIOUS APPLICATIONS

Please give details of all grant applications made by your organisation to the Town Council, whether successful or not, in the last five years.

Financial Year	Amount	Purpose	Successful
1.4.19 – 31.3.20			Yes / No
1.4.18 – 31.3.19	£192	We are applying for a grant to purchase window stickers	✓Yes / No
1.4.17 – 31.3.18			Yes / No
1.4.16 – 31.3.17			Yes / No
1.4.15 – 31.3.16			Yes / No

ROTARY CLUB OF LOUGHTON, BUCKHURST HILL AND CH LOUGHTON TRUST FUND

ACCOUNTS FOR YEAR ENDING 30 JUNE 2019

CHARITY NO. 1077732

	RESTRICTED	£	UNRESTRICTED	£	TOTAL £
INCOME					
CHIGWELL RIDING TRUST QUIZ	1006.00				
CHIGWELL FETE 18			185.00		
RC LOUGHTON BH C KERALA DISTRICT			332.00		
RC LBH& C for FOUNDATION			270.00		
HO DINNER & COLLECTION BOX			190.53		
EASY FUND RAISING	62.00				
CRT COLLECTION & RAFFLE XMAS	656.00				
QUIZ ZIMBABWE SCHOOL	1099.00				
YMM MEMORY CAFÉ	1022.00				
CHIGWELL FETE	2654.00				
FEEL GOOD FAYRE	1000.00 (2019/20)				
ROTARY CLUB RIDING FOR MM CAFÉ			300.00		
KIDS OUT			40.00		
	7499.00		1317.53		8816.53
EXPENDITURE					
CHIGWELL FETE 2018	509.00				
EF CAB			1400.00		
BUDDY BAGS	200.00				
CHIGWELL FETE 2018	1396.00 (2017/18)				
1ST RESPONDERS ST JOHNS AMBULANCE	1396.00 (2017/18)				
ROTARY FOUNDATION	619.00				
FETE EXP	519.00				
CROCUS RI	212.00				
ZIMBABWE SCHOOL AID	920.00				
RI KERALA DISASTER			332.00		
SHELTER BOX			596.00		
LONDON MARATHON			396.00		
MEMORY CAFÉ			684.00		
SUNDRY EXP.			115.00		
KIDS OUT			350.00		
SUNDRY SMALL DONATIONS			300.00		
	5771.00		4173.00		9944.00
	SURPLUS	1728.00	DEFICIT	2855.47	
TOTAL INCOME	7499.00		1317.53		8816.53
TOTAL EXPENDITURE	5771.00		4173.00		9944.00
surplus /shortfall	1335.00 surplus		2855.47 deficit		

Unutilised fund B/F	3550.00		3728.00		7278.00 start
Unutilised fund C/F	4891.00		1364.00		6255.00 end

REPRESENTED BY BANK BALANCE					6255.00

Agenda item 18

Loughton Town Council
Summary Income & Expenditure by Budget Heading 31/08/2020

Month No: 5			Resources and General Services Committee Report					
			Actual Last Year	Actual Year To Date	Current Annual Budget	Variance Annual Total	Funds Available	% of Budget
<u>Resources and General Services</u>								
Communication		Expenditure	18,132	5,941	19,187	13,246	13,246	31.1%
Office Expenses	(1)	Expenditure	12,053	15,041	12,643	-2,398	-2,398	119%
		Income	8	0	0	-8		0.0%
Audit		Expenditure	2,765	-1,600	3,015	4,615	4,615	53.1%
Central Personnel		Expenditure	302,071	137,866	317,000	179,134	179,134	43.5%
Council Expenses		Expenditure	15,689	8,961	15,950	6,989	6,989	56.2%
		Income	450	378,240	756,445	378,205		50%
Other Services (RGS) (2)		Expenditure	0	57	4,000	3,943	3,943	1.4%
Members' Expenses		Expenditure	2,223	0	2,660	2,660	2,660	0%
Buckingham Court	(3)	Expenditure	31,721	1,426	34,281	32,855	32,855	4.2%
	(4)	Income	35,095	5,490	35,515	30,025		15.5%
Service Re-charge		Expenditure	-278,000	0	0	0	0	0.0%
Library		Expenditure	11,826	8,843	14,000	5,157	5,157	63.2%
Grants	(5)	Expenditure	34,161	2,000	35,500	33,500	33,500	5.6%
<u>INCOME – EXPENDITURE TOTALS</u>								
		R & G S Expenditure	152,640	178,534	458,236	279,702	279,702	39%
		Income	35,553	383,729	791,960	408,231		48.5%
		Net Expenditure over Income	-117,087	205,195	333,724	128,529		

Notes:

- (1) Office Expenses is over budget this year as we have purchased new computers and a server, but the funds have been transferred from our earmarked reserves to compensate this.
- (2) Other Services includes, £1,000 for the Citizenship Awards and Civic Celebration plus £1,000 for contingencies.
- (3) Buckingham Court Expenditure includes the Public Work Loan of £28,208 p.a. and insurances.
- (4) Income for Buckingham Court is low due to a rent break for the 1st Quarter due to Covid 19, although we have now received the second 2nd Quarters rent.
- (5) The Council awarded grants of £31,076 but up until 31/08/2020 only £2,000 has been claimed.

Agenda item 18 cont'd**Earmarked Reserves for 2020/2021:**

A summary of the Committee's reserves showing the amounts available from reserves in this current financial year is provided below:

Resources and General Services Committee	14.10.20
Elections	30,000
Central Personnel - apprentice	10,000
Buckingham Court maintenance fund	2,000
Buckingham Court Rent Deposit	8,125
Total	50,125

Agenda item 18 cont'd

Date: 06/10/2020

Loughton Town Council

Page 1

Time: 12:01

Bank Reconciliation Statement as at 30/08/2020
for Cashbook 1 - No 1 Current Account

User: BS

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Nat West no. 1 account	30/08/2020	955	55,639.96
			<u>55,639.96</u>

Unpresented Cheques (Minus)			Amount
04/03/2020	9977	Regional Waste Recycling Comme	555.60
31/03/2020	10004	Giant Imaging Ltd	83.27
31/03/2020	10005	Giant Imaging Ltd	65.68
24/06/2020	DD	SSE	-73.06
26/06/2020	CHQ	Mr K K Rafique	245.10
16/07/2020	DD 07/20	SSE	60.93
16/07/2020	DD Jul-20	SSE	53.68
18/07/2020	DD	Crown Gas & Power	52.14
04/08/2020	DD July 20	EE Ltd	38.87
04/08/2020	10122	J Smith	125.00
28/08/2020	10123	Ever Brite Cleaning Services L	125.63
28/08/2020	10124	Pinnacle Essex	582.00
28/08/2020	10125	Epping Forest District Council	128.83
28/08/2020	10126	M J Anderson Maintenance Contr	46.21
28/08/2020	10127	Regional Waste Recycling Comme	534.00
28/08/2020	10128	Island Flooring Contracts	2,772.00
28/08/2020	10129	The Play Inspection Company Lt	648.00
28/08/2020	10130	Lambert Smith Hampton	2,925.00
28/08/2020	10131	Essex County Council	150.00
28/08/2020	10132	Post Office Ltd (Road Tax)	265.00
28/08/2020	10133	Arbtec Tree Services	2,196.00
28/08/2020	10134	TBS Hygiene Ltd	90.00
28/08/2020	10135	Bush Wheeler Services Ltd	696.00
28/08/2020	10136	Nisbets PLC	132.22
28/08/2020	DDEE0820	EE Ltd	38.22
			<u>12,536.32</u>
			43,103.64

Receipts not Banked/Cleared (Plus)

19/06/2020	R14	132.45
		<u>132.45</u>
		43,236.09

Balance per Cash Book is :- 43,236.09

Difference is :- 0.00

Reconciled to
Bank Statement
06/10/2020

Date: 06/10/2020

Loughton Town Council

Page 1

Time: 12:02

**Bank Reconciliation Statement as at 31/08/2020
for Cashbook 2 - No 2 Current Account**

User: BS

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nat West no. 2 account	31/08/2020	279	52,491.21
			<u>52,491.21</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
28/08/2020 739 HMRC only 120PW00111168		5,868.17	
28/08/2020 740 Essex Pension Fund		6,623.04	
			<u>12,491.21</u>
			40,000.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			40,000.00
		Balance per Cash Book is :-	40,000.00
		Difference is :-	0.00

*Reconciled to Bank
Statement
[Signature] 06/10/2020*

Date: 06/10/2020

Loughton Town Council

Page 1

Time: 12:05

**Bank Reconciliation Statement as at 31/08/2020
for Cashbook 3 - NatWest Business Reserve Acc**

User: BS

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
NatWest Business Reserve Acc	31/08/2020	82020	100,482.81
			<u>100,482.81</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			100,482.81
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			100,482.81
		Balance per Cash Book is :-	100,482.81
		Difference is :-	0.00

*Reconciled to
Bank Statements
[Signature] 06/10/2020*

Date: 06/10/2020

Loughton Town Council

Page 1

Time: 12:06

**Bank Reconciliation Statement as at 31/08/2020
for Cashbook 4 - Santander Business Reserve Acc**

User: BS

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Santander	31/08/2020	92020	583,455.94
			<u>583,455.94</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			583,455.94
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			583,455.94
		Balance per Cash Book is :-	583,455.94

Difference is :- 0.00

*Reconciled to Bank
Statement
06/10/2020*

Date: 06/10/2020

Loughton Town Council

Page 1

Time: 12:06

Bank Reconciliation Statement as at 31/08/2020
for Cashbook 5 - Security Deposits Current a/c

User: BS

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Security Deposits Current a/c	31/08/2020	82020	1,800.00
			<u>1,800.00</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
22/01/2020 216 Mrs Elif Akser		250.00	
			<u>250.00</u>
			1,550.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,550.00
		Balance per Cash Book is :-	1,550.00
		Difference is :-	0.00

*Reconciled to
Bank Statement
J. Akser 06/10/2020*

Date: 06/10/2020

Loughton Town Council

Page 1

Time: 12:07

Bank Reconciliation Statement as at 31/08/2020
for Cashbook 6 - Nationwide Instant Saver Acc

User: BS

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Instant Saver Acc	31/08/2020	58	103,475.61
			<u>103,475.61</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			103,475.61
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			103,475.61
		Balance per Cash Book is :-	103,475.61
		Difference is :-	0.00

Reconciled to Bank
Statement
[Signature] 06/10/2020

Agenda item 20
Internal Audit Report 2019/20



Mr Mark Squire
Parish Clerk
Loughton Town Council
Loughton Library and Town Hall
Traps Hill
Loughton
Essex
IG10 1HD

26th June 2020

Dear Mark

Internal Audit Report & Invoice: final up-date report 2019-20

Please accept and pass on my thanks to you and your colleagues for the courtesy and attention afforded me in completing the year-end review.

I am pleased to attach the resultant draft report and trust that I have not misrepresented any of the report's content: should I have done so, please let me know, so that I may make any necessary amendments prior to the report's presentation to Council.

May I also remind you that the Practitioners' Guide requires that our internal audit report is presented to the Council and I would appreciate your written confirmation of compliance in this respect.

Might I also ask that you acknowledge safe receipt of this e-mail together with the attached report.

Anne will forward the invoice in due course.

Kind regards

Chris Hackett

Agenda item 20
Internal Audit Report 2019/20



Loughton Town Council

Internal Audit Report 2019-20 (Final Up-date Report)

Chris Hackett

*For and on behalf of
Auditing Solutions Ltd*

Agenda item 20

Internal Audit Report 2019/20

Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2019-20 financial year, during our initial visits to the Council, which took place on 17th October 2019 and 30th January 2020. Due to the impact of the Covid-19 pandemic, we have undertaken our final review for the year remotely. We wish to thank the Clerk and Assistant Town Clerk for enabling the process, providing all necessary additional (to that examined at our interim visits) documentation in electronic format to facilitate completion of our review for the year. We have, obviously in the circumstances, reduced the volume of transactions examined, whilst still ensuring governance and financial controls remain effective.

Internal Audit Approach

In completing our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/AGAR. Our programme of cover has been designed to afford assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's AGAR, which requires independent assurance on eleven internal control objectives.

Overall Conclusion

We are again pleased to conclude that, based on the work undertaken this year, the Council continues to maintain adequate and effective internal control arrangements supported by clear records. We have duly signed off the Internal Audit Report in the AGAR assigning positive assurance against the control objectives.

We wish to thank the Clerk and staff for their assistance which has ensured the smooth progress of our work and request this report is presented to Members.

This report has been prepared for the sole use of Loughton Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

**Loughton TC: 2019-20 (Final update
Report)**

26/06/2020

Auditing Solutions Ltd

Agenda item 20
Internal Audit Report 2019/20

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We note the Council has recently up-graded from Omega to the newer Rialtas system, both packages are provided by the same supplier, but the newer system supports the on-line submission of VAT reclaims. To meet our audit objectives, we have:

- Checked and agreed the opening trial balance with the 2018-19 closing Statement of Accounts and certified AGAR detail;
- Ensured that a full and effective cost centre and nominal account coding structure remains in place which is appropriate for purpose;
- Ensured that the Rialtas accounting system remained 'in balance' at each of our visits and final review by running a data check on the Rialtas back up provided;
- Discussed arrangements for backing up the system with officers, we understand this is done daily on the Server and weekly a disk is taken off site. We understand the Server is due to be up graded and following this daily back-ups will be done to a Cloud;
- Discussed arrangements for processing journals, (manual accounting adjustments), we understand these are done rarely except at the year-end for preparing the accounts;
- Noted that the Council holds six bank accounts, two current accounts and a reserve account with NatWest Bank, a Business Savings Account with Santander Bank, an instant saver account with Nationwide Building Society and an account for holding security deposits;
- Checked and agreed the reconciliations for all six cash books to the respective bank account statements at 31st July and 31st August 2019, 30th November and 31st December and 31st March as a sample;
- Agreed the transactions as recorded in the six Cash Books for August and December 2019 and March 2020 to the relevant bank statements; and
- Confirmed that reconciliations are being prepared monthly and signed off.

Conclusions

We are pleased to report that there are no issues arising in this area of our review process requiring formal comment or recommendation. We note the accounts are kept in balance and that a Member reviews and signs the regular bank reconciliations and this is reported to Resources and General Services Committee. We regard this as good practice.

We have agreed the cash book balances to the AGAR.

Agenda item 20

Internal Audit Report 2019/20

Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. We have:

- Reviewed the Council and standing committee's minutes for the financial year as posted on the website to ensure that no issues exist or may be being considered by the Council that may have an adverse effect, through litigation or other causes, on the Council's future financial stability;
- Noted that the Resources and General Services Committee reviewed the full range of Council policies at their meeting in April 2019, also that Financial Regulations were confirmed again by Full Council at their meeting in the same month. We understand the members of the Resources and General Services Committee have recently received draft copies of revised Standing Orders and Financial Regulations and that both documents will be considered at the July 2020 full Council meeting to bring them into line with NALC model practice;
- Noted the Council adopted the General Power of Competence at its meeting in May 2019;
- Noted the Council posts details of payments over £500 on the website;
- Noted that the Council has implemented an 'internal financial check' procedure and the work of the checkers is reported in the minutes.
- Confirmed the external auditor raised no issues on the 2018/19 accounts; and
- Confirmed the 2018/19 accounts audit was advertised to the public. (This is a new requirement this year, specifically for the internal auditor to confirm this was done for the prior year's accounts).

Conclusions

We are pleased to record that our review has not identified any issues that may have any adverse effect on the Council's stability in the short, medium or longer term or that give us concern that the Council may either be considering, or have taken, decisions that might result in ultra vires expenditure being incurred.

Review of Expenditure

Our aim here is to ensure that:

- Council resources are released in accordance with the Council's approved procedures and budgets;

Agenda item 20

Internal Audit Report 2019/20

- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- Members have met their fiduciary duties approving release of each payment in accordance with extant legislation;
- An appropriate order has been placed in each case where one would be anticipated;
- All discounts have been taken;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery and that submissions have been returned to HMR&C in a timely manner.

At our interim visits we tested in this area by selecting a sample of all payments in excess of £3,500, plus every 35th payment regardless of value for compliance with the above criteria. Our test sample comprised 34 payments and totalled £348,340 representing 62% of non-payroll costs in the year to 31st December.

At our final review we selected a random sample of ten payments covering the period January to March 2020. The value of the invoices sampled was £173,159, (including one invoice from Epping Forest DC for £143,089 for grounds maintenance).

We continued to monitor the operation of controls over the authorisation of payments noting that slips continue to be completed and attached to invoices. Specifically, that the slips attached to all invoices record the voucher number for filing, the legal power for incurring the expenditure, the order number where appropriate, the budget heading, accounting codes, together with the initials of the person authorising the payment. We note that payment schedules continue to be signed by two members.

We are pleased to note that VAT returns continue to be submitted regularly to HMR&C. We have reviewed the quarterly VAT returns for 2019/20 agreeing the amount recovered per the Cash Book receipt for the first three returns to the VAT control account on the Rialtas Ledger. For the final quarter we confirmed a debtor had been set up in the accounts.

We have reviewed spend for the whole year against budget and in comparison to prior years looking for explanation for variations.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation. All payments in our sample were supported by suitable documentation.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks identified and to minimise the opportunity for their coming to fruition. We have:

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- Examined the Council's insurance policy with Royal Sun Alliance covering the period to 31st March 2020, noting that cover for Public and Employers Liability was at £15m and £10m respectively with Fidelity Guarantee cover of £1.2m;
- Noted the Council reviewed its risk assessment arrangements and related risk assessment at its meeting in April 2019. Further that an up-dated risk assessment was taken to Resources and General Services Committee on June 24th 2020 which was agreed by Members. The risk assessment covers the range of financial and other risks and analyses them in terms of probability and severity and notes the control measures in place; and
- Further noted that areas of specific risk such as playgrounds and cemetery memorials are subject to periodic safety checks.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation; we consider the insurance cover in place during the financial year was appropriate for the Council's needs.

Budgetary Control and Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from the District Council; also, that an effective reporting and monitoring process is in place. Additionally, we aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise. We note that:

- Financial information including progress against the budget, levels of reserves and details of bank reconciliations were reported regularly to Members during the financial year;
- The Council considered its 2020/21 budget, specifically, that Resources and General Services Committee and then Full Council considered financial information before setting the budget and precept. The Council agreed the precept of £756,445 at its meeting on 22nd January 2020. The decision was supported by an analysis of income and expenditure prepared for each service area showing the position for the prior financial year (2018/19), the current year and 2020/21. Further that there was a detailed analysis of reserves and consideration of the Council's reserves policy and the information provided was supported by a narrative report; and
- At the year-end total reserves stood at £697,453 which included general reserves of £333,251. Spending in 2019/20 totalled £885,474. General reserves represent some 4.5 months spending which is within the normally expected range of 3 to 6 months.

Conclusions

No issues are identified from this area of our work requiring formal comment or recommendation.

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Review of Income

In this area of our review, we aim to ensure that income due to the Council is identified, invoiced (where applicable) and recovered at the appropriate rate and within a reasonable time scale; also, that it is banked promptly in accordance with the Council's Financial Regulations.

In addition to the annual precept, the Council receives income from a variety of sources including burial and associated fees, allotment rents, hall hire, the hire of sports facilities and bank interest. During our two visits and year-end review we have:

- Examined the Council's Burial Records testing a sample of 6 out of 16 burials recorded in the financial year to the date of our first visit. Specifically, we confirmed that certificates of burial of cremation were held and we agreed the amount charged to the scale of fees and to the amounts recorded in the accounts;
- Agreed the amount of the precept from the amount approved in the minutes through to the amount receipted into the Council's accounts. We also agreed the precept received to the list of 2019/20 precept demands for all English authorities published by the Government;
- Tested the receipt of interest on the Council's savings accounts to ensure it is correctly recorded in the Rialtas ledger and monitored against budget;
- Checked the income collected in respect of the Murray Hall. We tested September 2019 as a sample month, checking from the electronic booking diary to ensure the hiring was invoiced at the correct rate, that the invoice was recorded on the Rialtas system and that a hiring agreement or paperwork was held;
- Tested the income on the letting of sports pitches. We checked the income arising from Sunday morning use as a sample area. We confirmed there was a booking agreement, that the insurance cover was checked by officers and that the booking was invoiced at the correct rate and the invoice was recorded on the Rialtas accounting system;
- Examined the allotments register. There are 95 allotments and we tested a sample of ten back to the individual allotment agreement to ensure it was in place. For the ten sampled we tested receipt of the rent to the cash sheets. We then looked at allotment income in total as recorded on Rialtas and compared it to the expected income for the year by multiplying the number of allotments by the annual rentals;
- Noted from our review of the minutes that the Council and its Committees continue to monitor and review the scale of fees and charges;
- Reviewed the unpaid invoices report on the Ledger to confirm there were no aged debtors; and
- As previously reported agreed three sample month's transactions from the bank statements to the Cash Books.

Conclusions

No issues arise from our testing in this area warranting formal comment or recommendation.

Petty Cash Account and Credit / Debit Cards

A petty cash account is operated in the Council's office on an "imprest" basis with a maximum holding of £150. An excel spreadsheet is maintained each month as the summary for the payment approvals. Individual items of spend are supported by vouchers signed by two officers, the officer incurring the spend and the authoriser. At our first interim visit we checked the transactions for

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October 2019 verifying the vouchers in respect of expenditure and noting that, where appropriate, VAT has been reclaimed. We also checked the balance of cash in hand at the time of our visit agreeing it to the records.

We note there are two Council credit cards, one held by the Clerk, one by the Amenities officer. They are kept in the Assistant Town Clerk's draw and he signs them out and records the purchases. Vouchers are attached to statements and approved with other general payments.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HM Revenue and Customs (HMRC) with regard to the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme. To meet this objective, we have, at our first visit:

- Obtained a schedule of the staff establishment and agreed the pay point for two recently appointed staff to their contracts;
- Discussed and reviewed the procedures and controls for processing payroll;
- Sample checked the calculation of NI, tax and pension contributions from September 2019 payslips to confirm calculations are correct per tax codings/tables;
- Confirmed that regular payments are being made to the Pension Administrator and HMRC agreeing the amounts paid to the supporting reports on a sample basis; and
- Confirmed that signed mileage and overtime claims are retained.

At our final review we completed our month on month trend analysis of payroll payments from the cash book to confirm there were no unusual changes or anomalies requiring further investigation.

Conclusions

We are pleased to report that no issues have been identified in this area of our review process warranting formal comment or recommendation.

Fixed Asset Registers (FAR)

The Governance and Accountability Manual requires all Councils to maintain a record of all assets owned. We note the Council is maintaining its fixed asset register (FAR) which analyses assets by category and provides cost, current value and insurance values. We noted from our review of the minutes that the Council acquired Loughton Cricket Club during the year and we confirmed this was added to the FAR. The Resources and General Services Committee reviewed and agreed the FAR at their meeting in February 2020.

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We have agreed the total of assets recorded on the FAR to the AGAR section 2 line 9.

Conclusions and recommendation

The Council is maintaining its FAR. We note the 'current values' of assets has been taken from the FAR and reported in the AGAR. Going forward the Council may wish to consider the inclusion of more assets such as playground equipment at actual cost in the amount reported in the total in the FAR and subsequently in the AGAR. Council's normally report the original cost of items only removing them when they are disposed of, although the governance and accountability does allow some discretion in the approach used particularly where cost is no longer known. We note the main material assets have been reported in the AGAR.

R1. The Council should confirm how current values have been identified in the fixed asset register and consider including further assets in the amount reported in the total of fixed assets in the Register and subsequently in the AGAR.

Investments and Loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment accounts; that an appropriate investment policy is in place; that the Council is obtaining the best rate of return on any such investments made; that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

We have agreed the Councils deposit accounts to bank statements and tested the receipt of interest income.

The Council has three PWLB loans in place repayable half-yearly. During the year we confirmed the repayment instalments for the current year to PWLB statements on a sample basis. At the year-end we agreed the balance reported in the AGAR to the balance outstanding for Loughton as listed on the Government's Debt Management Office website.

The Council does not have any loans repayable to it.

Conclusions

No issues have been identified in this area of our review process warranting formal comment or recommendation.

Statements of Account and Annual Governance and Accountability Return (AGAR)

The AGAR provides the Council's statutory Statement of Accounts subject to external audit certification. We have checked and agreed the detail therein from underlying records, specifically we have:

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- Agreed the AGAR to the Rialtas Ledger confirming the split between payroll and other costs is accurate;
- Agreed the cash balances in the AGAR to the bank statements;
- Agreed the fixed assets in the AGAR to the fixed asset register;
- Agreed the Loans disclosed in the AGAR to the PWLB/DMO records; and
- Checked the reconciliation between cash balances and the balances carried forward, which relates to accruals and debtors and creditors.

Conclusions

There are no issues arising in this area to warrant formal comment or recommendation and, as noted in the preamble to this report, we have signed off the Internal Audit Report within the AGAR, assigning positive assurances in all relevant categories.

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Rec. No.	Recommendation	Response
Fixed Asset Registers (FAR)		
R1	The Council should confirm how current values have been identified in the fixed asset register and consider including further assets in the amount reported in the total of fixed assets in the Register and subsequently in the AGAR.	

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Annual Internal Audit Report 2019/20

Loughton Town Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals; and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick 'not covered')			N/A
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

17/10/19 30/1/2020 25/6/2020

Name of person who carried out the internal audit

Chris Hackett for Auditing Solutions Ltd

Signature of person who carried out the internal audit

C Hackett

Date

26/6/2020

*If the response is 'no' you must include a note to state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Agenda item 21**Appointment of Internal Auditor for 2020/21**

The Accounts and Audit Regulations introduced from 1st April 2001 require all Town and Parish Councils to implement an independent internal audit. The system of internal audit currently employed at Loughton Town Council consists of:

1. the appointment of internal auditors.
2. a five-year strategic plan for Internal Audit with the proviso that the Council may request specific work by the auditor should service levels change or issues arise.
3. two visits from the internal auditors during the year, during which the auditors may have access to whatever records, documents etc they require.
4. one visit is at the end of the financial year when the year-end accounts have been completed, access as above.
5. ensuring work covered during the visits is wide-ranging and includes checking the proper treatment of receipts and payments; bank reconciliations; payroll; petty cash; adherence to statutory requirements; financial procedures, systems and regulations; insurance; assets; risk management; budget setting and monitoring, and VAT.
6. receipt of a report from the internal auditor after each visit, stating the areas covered and the findings, and making any necessary recommendations for change.
7. sending a copy of the full report to all members of the Council.
8. reporting any recommendations to the Resources and General Committee for consideration.
9. acting upon any decisions made by the Committee in respect of the recommendations.

The scope of work is as follows:

- i. Accounting arrangements and bank reconciliations
- ii. Corporate governance
- iii. Review of expenditure
- iv. Assessment and management of risk
- v. Precept determination and budgetary control
- vi. Income controls
- vii. Petty cash account
- viii. Salaries and wages
- ix. Asset control, investments and loans
- x. Year-end procedures

Quotations and references have been sought from several companies, all of whom meet the competency test and are familiar with the practice of town councils.

Their fees are listed below:

Co	£	Contract term
A**	1,235	Five-year contract with RPI increases
B	770	Five-year contract
C	750	Five-year contract with RPI increases

**The Council's contractor since 2015.

Further background information will be presented at the meeting.