

5<sup>th</sup> <sup>March</sup> February 2023

## **Report from Councillor John Ward**

### **Broadland District Council**

In the first quarter that food waste was extended to all households, the tonnage collected was 1050. The previous quarter was 548.

BDC's Help Hub has been very successful, paying out Cost of Living Grants to families in need totalling £7.9m ( this was money received from the Government).

The 5 Corgi sculptures which were produced for the Jubilee were a great success receiving national recognition. The one named Susan was donated to King Charles 111 and will be on display at Sandringham in due course. Two were sold at auction for the Chairman of BDC Council's charity, Nelsons Journey, and two are retained by BDC with one scheduled to be displayed in Reception at our new BDC/SNDC Offices.

### **Norfolk County Council**

Norfolk has secured over £171k from the Government's Air Quality Grant and will use this for a 2 year loan scheme on ten e-cargo bikes in Norwich which will help local businesses lower their emissions and cut operating costs.

NCC has confirmed that EB Charging has won the contract to install 46 new charge points in 40 streets across Norwich. These will be available to all members of the public.

Dept for Transport have announced that the £2 Single Journey Bus Fare will be extended to 30<sup>th</sup> June.

NCC has received confirmation of an extra £11.4m funding to electrify bus services in Norwich. This means 70 zero-emission buses will arrive in Norwich next year and the Roundtree Way Depot will be one of only two fully electric depots outside London. CO2 emissions will be reduced by 80,000 tonnes p.a.

## **Sprowston Town Council**

**15 March 2023**

### **Proposal for Wildflower Areas on Highways Verges**

Sprowston has many grass Highway verges which may be suitable for new wildflower areas. This report is predicated on the assumption that, when done correctly, more wildflowers and accompanying rewilded areas are a desirable goal. Thus, this report shall not explore the rationale for increasing the number of such areas, but shall instead focus on how such a goal may be achieved in a cost effective and safe fashion which provides an environmental and visual benefit to residents.

Since 2020, we have been trialling wildflower areas in the following locations:

1. Linacre Avenue (Highways land grass triangle at junction with Kestrel Rd)
2. Carlton Close (Highways land grass verge at junction with Carlton Rd)
3. Windsor Park Gardens Open Space (STC land adjacent to Redmayne View)
4. Blue Boar Lane Open Space (STC land roundabout end)

Please see Annex 1 for photographs of these areas

These sites were chosen to represent a variety of locations and environments.

Public comments received about all sites, except Carlton Close, have been overwhelmingly positive.

The Carlton Close site was discontinued due to a resident complaining the wildflowers obscured the road sign and made the area look messy and untidy.

The other three sites continue to this day.

#### **Lessons Learned and Recommendations for any Future Wildflower Areas:**

- a) Carlton Close was the smallest of the trial sites. Our evaluation of this site suggests wildflower areas may be better suited to slightly larger areas. Larger areas are better able to cope with and cover any 'patchy spots'
- b) Particular care must be given so that road signs, utility cabinets, manhole covers and other road features are not obscured or damaged by wild growth.
- c) A 'maintenance strip' or border mown around the wildflower area indicates to the public that the area has been intentionally left and/or seeded to go wild, and that it has not simply been abandoned as a money saving exercise.
- d) Maintenance of vehicle and pedestrian sight lines and road visibility must be the highest priority.

- e) High visibility signage posts at the edges of a new area can provide information about the wildflower area to the public and also keep cars off the area whilst seeds establish.
- f) The intensity and colour of wildflowers change and deteriorate as time goes on. We estimate most areas will require re-seeding, or at least 'topping up' after about 3 to 5 growing seasons, depending on site and weather conditions.
- g) Wildflower areas require approximately a half day for 2 staff members to install. Costs of seeds is negligible and can be accommodated from within the existing planting budget
- h) Maintenance of wildflower areas is generally staff-time-neutral. Time saved during the year by not cutting the grass verge in question is counterbalanced by the extra time required to clear the site and remove cut waste at the end of a growing season.

### **Proposed Sites for New Wildflowers Areas**

Based on the successes and lessons learned from the trial, nine new sites for wildflower areas on Highways land are proposed at Annex 2, for Council's consideration.

Any new wildflower areas on Highways verges will be:

- Subject to granting of NCC highways permission (licence to cultivate)
- Subject to STC grounds team capacity
- Subject to safety of site (during installation: grounds team; after installation: public)
- Subject to neighbour consultation where site is close or adjacent to housing

In addition, Town Council must accept responsibility and costs for

- Installation of wildflower areas
- Ongoing upkeep of wildflower areas
- Reinstatement cost if/when NCC (or other reason) require removal of wildflowers and making good of area/s.
- Damage to 3<sup>rd</sup> parties caused by any incorrectly installed verge posts

### **Sprowston Town Council Requested:**

- ❖ ***To agree the proposed sites for new wildflower areas and to authorise the Clerk to apply to Norfolk County Council Highways for the appropriate licences to cultivate those areas.***

G Ranaweera  
Town Clerk

## Annex 1 – Existing Trial Wildflower Areas

1. Linacre Avenue (Highways land). After 2 growing seasons.





2. Carlton Close (Highways land). After 1 growing season.



3. Windsor Park Gardens (STC land). After 1 growing season.



4. Blue Boar Lane (STC land). After 1 growing season.





Annex 2 - Proposed sites for 9 new wildflower areas



*Wild Flowers*

①



Reviewing LICD flowers.

(2)

Google Maps



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\* Consideration for vision at junction.



Wildflowers

3

Google Maps



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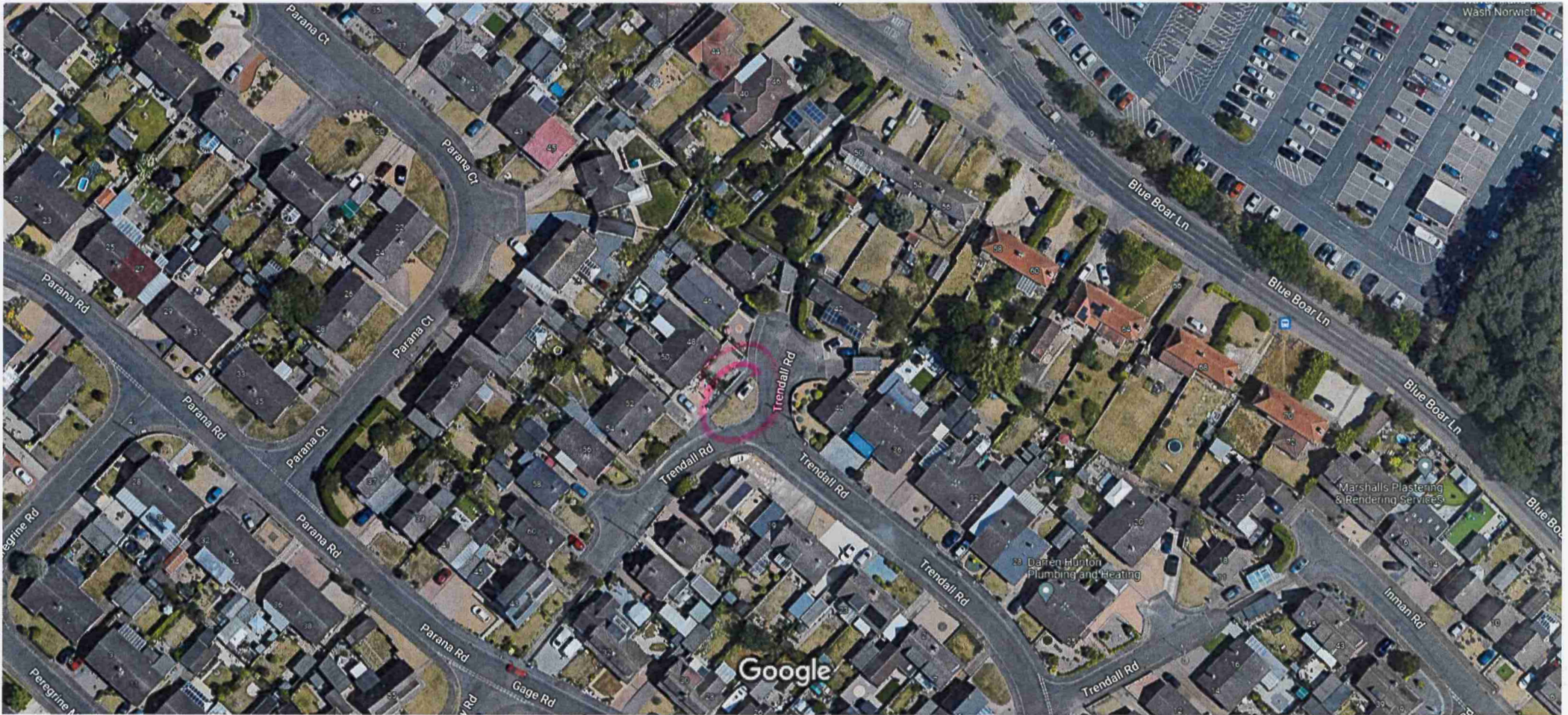
\* AVOID OBSCURING MANHOLE COVERS & UTILITY CABINETS.



WILD FLOWERS

4

Google Maps



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\* CONSULT NEIGHBORS.



WILD FLANGES (5)

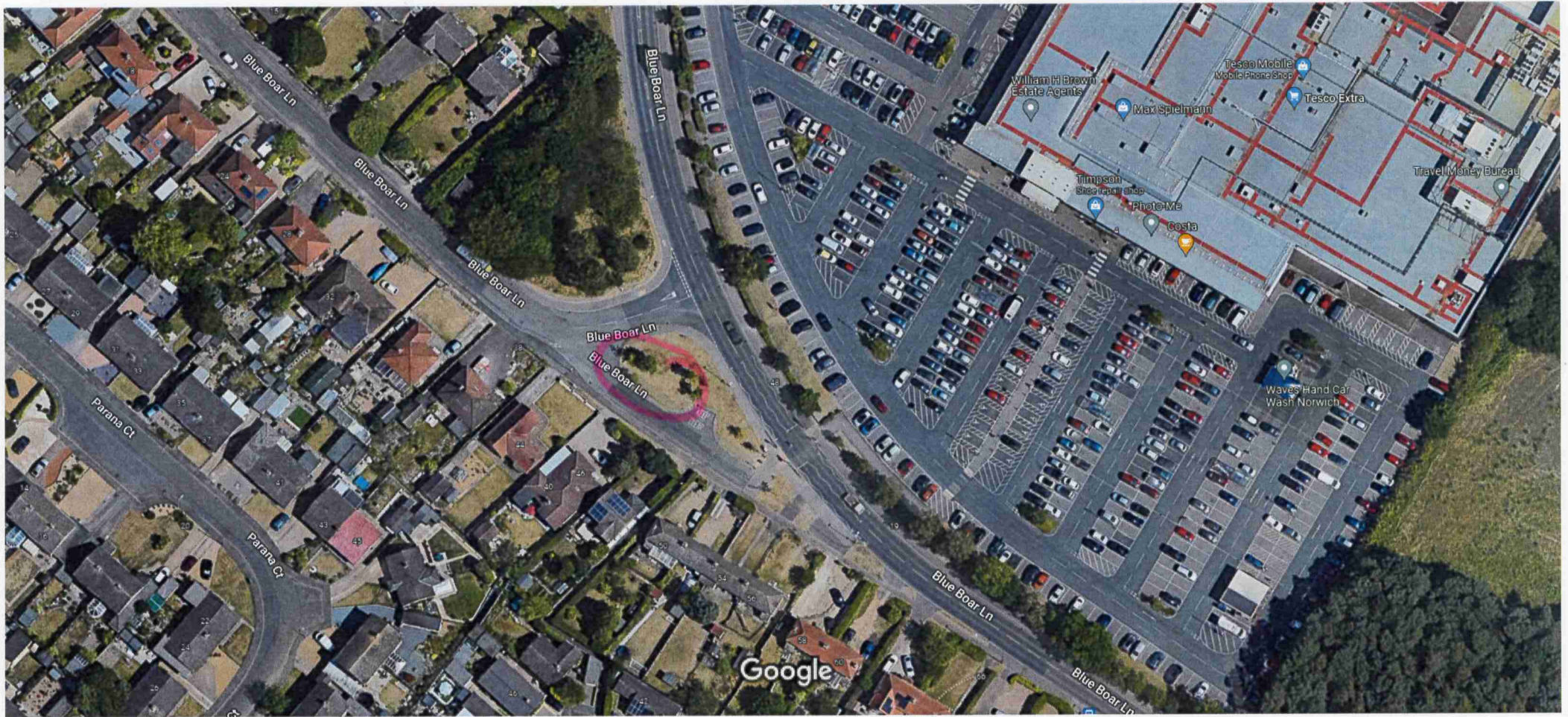
Google Maps



Imagery ©2022 CNES / Airbus, Getmapping plc, Infoterra Ltd & Bluesky, Maxar Technologies, The GeoInformation Group, Map data ©2022 10 m

- \* AVOID OBSCURING SIGHT LINES ON BEND
- \* CONSULT NEIGHBORS
- \* AVOID OBSTRUCTING UTILITY CABINETS





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\* AVOID OBSTRUCTING SIGHT LINES TO / FROM JUNCTION.





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\* AVOID OBSTRUCTING SIGHT LINES TO / FROM JUNCTIONS  
\* CONSULT NEIGHBORS.



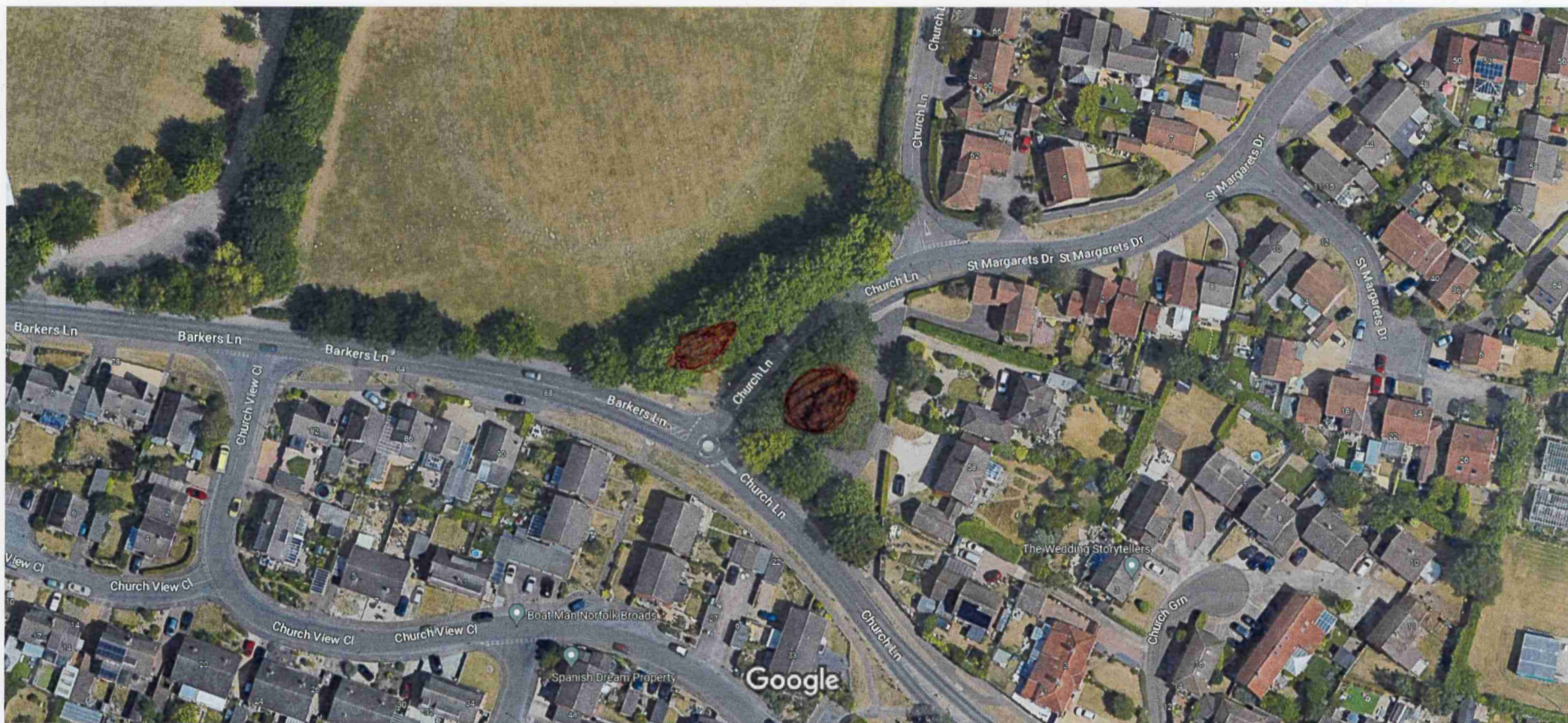


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Wild flowers

9A



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9B

Google Maps

CHURCH LANE / BARKERS LANE - STREETVIEW



Norwich, England  
 Google Street View.  
 Apr 2011 See latest date

Image capture: Apr 2011 © 2023 Google



- \* AVOID OBSCURING SIGHT LINES TO / FROM JUNCTION
- \* ALLOW ACCESS TO "SPRAWSTON" SIGN



## **Report to Town Council 15<sup>th</sup> March 2023**

I've had a response from Helen Brown, project manager for the library extension project and rebuilding of the sensory garden at the side. She said that the proposals are being considered and costed by the Corporate Property Team. So we are still waiting to find out what will happen next. So far there is no change to the garden, which remains incomplete and inaccessible and no change to the internal fittings of the library which are obstructing access for disabled users to the toilet.

Like many Sprowston and Old Catton residents I took full advantage of Broadland District's offer of 4 tree whips for my garden. The whips look very healthy and happy in their new home.

There has not been a meeting of either the Beeston and Sprowston Updates Forum nor the Broadland Town and Parish Councils Forum since my last report.

On Friday 3<sup>rd</sup> of March, a group of Town Councillors visited the Viking Centre to see progress that has been made gutting the inside of the building in preparation for the start of refurbishment once the necessary planning permission has been obtained. There has been a further small objection from Highways who now insist that each entrance is made wide enough for 2-way traffic and not one way as our architect has designed. The inside of the building looks reasonably solid now that all the old flooring, kitchen equipment and loose fittings have been removed. Current projection is that work will start in earnest in about three months' time and the building will open next spring, if all goes well.

I have recently been helping with the creation of the SYEP Urban Adventure Area which is currently under development and will prove to be a great place for young people to meet and be outside in the fresh air. The young people have recently been host to a Suffolk youth group where they shared dough twists with jam cooked on an open fire pit. They are so much better than marshmallows. The fire pit was created by Groundworks East using funding by Forward East, an organisation which support ex-offenders. I do love a good fire. I have also been getting hands dirty helping to design and construct a covered area outside the caravan which has been relocated from the Edwards Road Car Park to create a permanent off grid home for the Youth Club's outside activities. I'm very pleased to see the work that has been done. There will be some work experience people working with the Youth team on some of the bigger constructions. I have been passing on what skills and experience I have gained over many years of DIY and as a tradesman as well as holding whatever bits of wood etc need holding.

I have been told that the refurbishment of the youth shelter is due to take place during the Easter holiday so that our young people can be fully involved. Hopefully this will reduce the vandalism of the shelter.

On Sunday 5<sup>th</sup> March a local resident organised a litter pick in Cottage plantation. This is another great initiative which demonstrates the community spirit of Sprowston which my wife and I were very pleased to support and take part in. about 20 bags of rubbish were collected from Cottage Plantation and Harrison's Wood during the one-hour session. We look forward to more sessions in the future.

**Cllr Bill Couzens**  
**Sprowston Town Council Chair**



**Sprowston Town Council**  
**PLANNING APPLICATIONS – 15 March 2023**

<b>Broadland DC App. No</b>	<b>Location</b>	<b>Description</b>	<b>Type</b>
2023/0231	Eastern Counties Omnibus Co Ltd Roundtree Way Sprowston Norfolk NR7 8SQ	Installation of solar pv roof mounted system on south east facing roof	Prior Notification - Solar Voltaic Equipment on Non-Domestic Building
2023/0314	60 Wroxham Road Sprowston Norfolk NR7 8TX	Raise roof with new gable to improve first floor accommodation, new pitch roofs and single storey flat roof rear extension.	Householder
2023/0383	3 Park Cottages Wroxham Road Sprowston Norfolk NR13 6LZ	Proposed two storey side extension	Householder
2023/0447	2 Clover Road Sprowston Norfolk NR7 8TF	Proposed garage conversion	Householder
2023/0462	Technology House Roundtree Way Sprowston Norfolk NR7 8SH	Change of use from retail (sales and offices) to rage room (use class E.d	Full Planning Permission
2023/0473	47 Merlin Mews Sprowston Norfolk NR7 8BZ	Front single storey extension	Householder
2023/0492	29 Blenheim Road Sprowston Norfolk NR7 8AJ	Two storey side extension and single storey rear extension	Householder
2023/0508	The Homestead 5 Mousehold Lane Sprowston Norfolk NR7 8HJ	First floor extension over existing ground floor	Householder



Appl Number : 20222003  
App Type : Removal/Variation of Condition  
Parish: Sprowston  
Location : Gresham House Pinetrees Road Sprowston NR7 9BB  
Proposal : Variation of condition 5 of planning permission 20191972 - updated arboricultural method statement and tree protection plan.  
Decision : Approval with Conditions  
(Delegated)  
Date of decision : 24 February 2023

Appl Number : 20230113  
App Type : Householder PD Prior Notification  
Parish: Sprowston  
Location : 2 Greenborough Road Sprowston NR7 9HG  
Proposal : Proposed single storey rear extension extending 4.0m from the rear of the original dwellinghouse, with a maximum height of 2.93m and an eaves height of 2.88m.  
Decision : Prior Approval not Required  
(Delegated)  
Date of decision : 22 February 2023



Appl Number : 20230082  
 App Type : Advertisement  
 Parish: Sprowston  
 Location : Redmayne Field North Walsham Road Sprowston NR6 7JJ  
 Proposal : 2 x single sided display signs for the 'Redmayne Playing Fields'  
 (Norwich School) located approximately 50m either side of the  
 vehicle access road and fixed 600mm into the ground.  
 Decision : Approval with Conditions  
 (Delegated)  
 Date of decision : 1 March 2023

Appl Number : 20230102  
 App Type : Householder  
 Parish: Sprowston  
 Location : 58 Greenborough Road Sprowston NR7 9HH  
 Proposal : Infill single storey extension to the rear with wrap around canopy.  
 Render of the entire property.  
 Decision : Approval with Conditions  
 (Delegated)  
 Date of decision : 3 March 2023

Appl Number : 20230141  
 App Type : Works to TPO trees  
 Parish: Sprowston  
 Location : 18 Meadow Gardens Sprowston NR6 7RJ  
 Proposal : Sycamore (mature) - To raise canopy by 3-5m, pruning back to  
 suitable pruning points. To thin canopy by approx 20%. This is in  
 order to let more light in to the garden and to provide more aeration  
 for the tree.  
 Decision : Approval with Conditions  
 (Delegated)  
 Date of decision : 2 March 2023

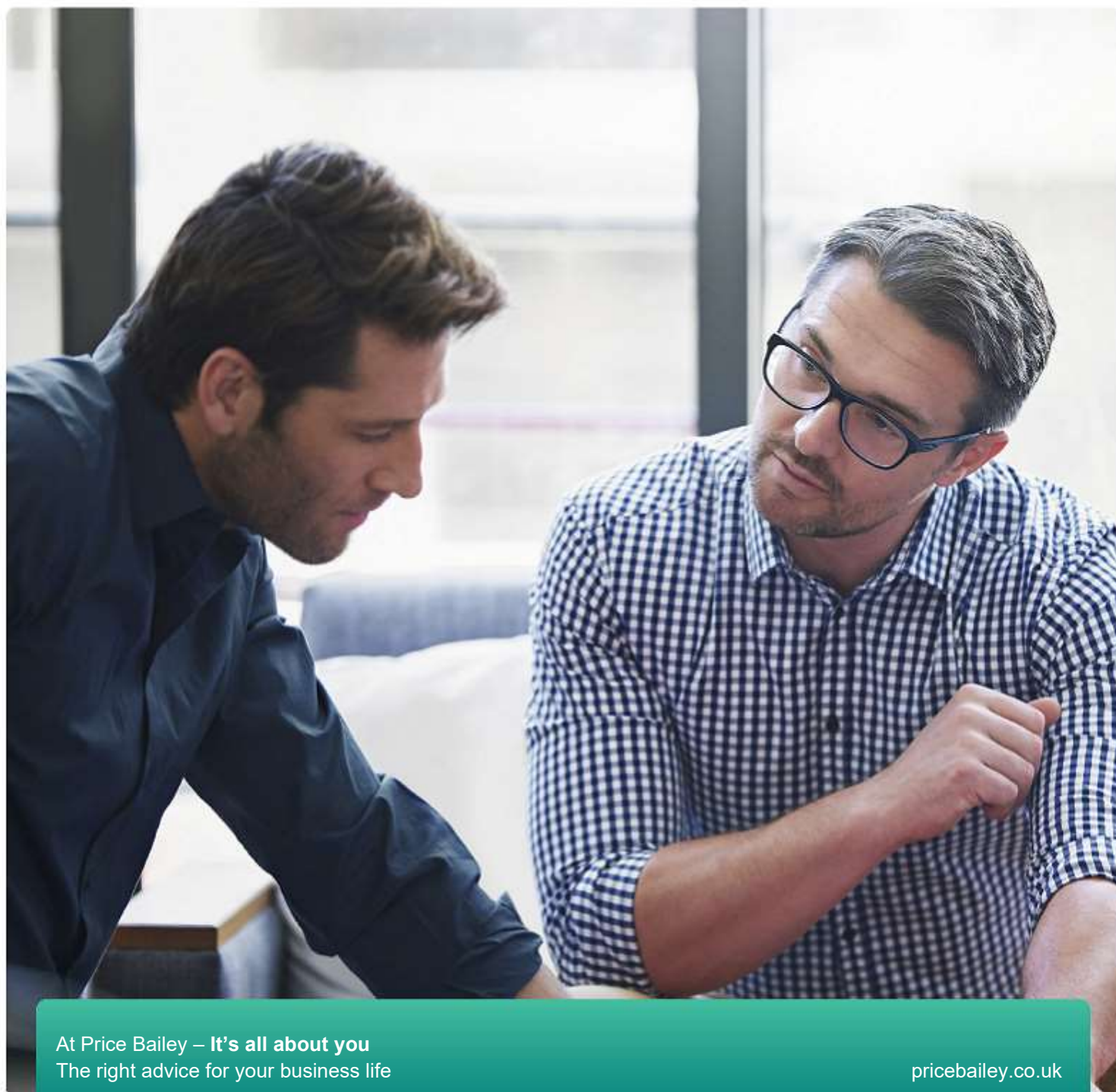


# Sprowston Town Council

Interim Internal Audit review, 2022-23

Controls report

February 2023





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# 1 Introduction and Background


- 1.1 This audit was completed in accordance with the Letter of Engagement, dated 10 January 2023 and approved by the Council. For this interim review as part our 2022-23 work, we tested the expected key financial controls in preparation for the final year-end work.
- 1.2 The Council employs a full-time Clerk who also acts as the Responsible Financial Officer (RFO). The Council's Finance system is Sage (Cloud). The Council also employs a Finance Officer, a Compliance Officer and a Committee Officer, as well as four grounds and maintenance staff. The Full Council meets every three weeks in person.

# 2 Scope

- 2.1 The work was undertaken in accordance with the terms of reference issued prior to the audit and as such, the scope is limited to those areas. The results of our work should assist in providing assurance on the key controls relating to the areas of income, expenditure, banking, ledger reconciliation, access controls, risk management and providing financial information. The work also ensures that, where relevant, we are prepared to undertake the second (final) visit which includes validation of AGAR control aspects and sign off for 2022-23.

# 3 Key findings

## Report Assurance Rating<sup>1</sup>

Assurance level	Definition
 Amber/Green	Some weaknesses have been identified in the control framework or non-compliance, which may put achievement of some system objectives at risk. Remedial actions are required.

## Organisational Reporting

- 3.1 The Council has the model Financial Regulations and Standing Orders in place. We established these were formally reviewed, updated and approved at the annual Town Council meeting on 18 May 2022. The procedures in place define current authority limits and are in line with model documents as advised by NALC. Through review of the Financial Regulations and Standing Orders we confirmed that both provide appropriate guidance on the financial governance of the Council.
- 3.2 We will pass comment on whether appropriate accounting records have been properly kept throughout the year and that up to date information is published on the Council's website, in our full year-end review.

<sup>1</sup> See Appendix A



## Cash handling and bank accounts

- 3.3 Access to cash and banking facilities should be appropriately restricted to key individuals. We established the Council maintains six bank accounts with Barclays bank. These consist of:
- A Main account for receiving income
  - A Drawings account for payments
  - A Salaries account for salaries
  - A savings account (an active savers account for working capital), and
  - An instant access savings account (used as a Community Infrastructure Levy account for payments from Property Developers via Broadland District Council).
- 3.4 Payments are transferred from the main account to the salaries and drawing accounts to make payroll and payment runs respectively. This is appropriate – we discussed whether it might be appropriate to decrease the number of accounts in operation but this has been considered by the RFO with the Council and currently, the accounts are all needed for the successful continuation of Council business.
- 3.5 A bank mandate is in place which includes access to banking facilities. Presently, the RFO is a bank signatory and as such, is able to set up payments by himself. However, the Council is in the process of implementing ‘named officials’ (five designated Council members who can contact the bank for information). The bank will then require authorisation from two named officials to set up payments. The banking access controls in place remain appropriate and no issues were identified.
- 3.6 All cash and cheques are held in the office safe. Other banking information is held in the Council office in a locked cupboard and drawer, keys to which are held by the Finance Officer. We confirmed that any cheques received (few) are immediately receipted and secured in the office safe, although this activity has been minimal throughout the year. The Council receives cash payments for the monthly cinema event and from other income streams.
- 3.7 A cash book is maintained, and banking paying in slips are completed with sales invoice numbers where appropriate. Banking is usually undertaken monthly; however if the cash value held is large, this occurs more frequently. Bank deposits are undertaken by the Clerk, Finance Office or Committee Officer. We tested for the prompt and accurate recording of recent income from income records held in Sage to paying in slips and bank statements. No discrepancies were identified; the majority of the income tested was for Council fees.
- 3.8 We identified that a small amount of cash (around £30) was received from refreshment sales at the Queen’s Platinum Jubilee Celebration in June 2022. This had not been banked and remained in the office safe. Although not material, we have advised the RFO that this should be banked. Otherwise, bankings are undertaken promptly and securely. There are appropriate controls in place over bank and cash accounting.

- 3.9 We will assess whether bank reconciliations are performed regularly and independently reviewed and whether VAT reclaims are prepared and submitted in a timely manner (in line with the underlying records and in accordance with current HMRC requirements), in our year-end review.

### Income receipt and recording

- 3.10 The Council's budget is agreed by January and the precept granted by Broadland Council. The majority of income received in year is from fees for burials and burial plot allocation, allotment fees, and fees from hirings and lettings.
- 3.11 We confirmed through review of the public record of precepted amounts, that the Council received £743,973 for the financial year 2022/23. We confirmed that this was formally agreed and accepted by the full Council in December 2021.
- 3.12 Each income stream is determined annually by a schedule of fees agreed by the full Council. For allotments, a register of tenants is in place and maintained by the Committee Officer. Sales invoices are raised annually around October by the Finance Officer. (Income is received either directly to the Council bank account or the occasional cheque is received). The Council has a PDQ machine to be able to receive card payments. There are about 94 allotments and allotment agreements are in place for each plot.
- 3.13 For Cemeteries a burial register is in place and maintained by the Committee Officer. Burial forms are completed stating the services required, maintained by the Committee Officer and passed to the Finance Officer for invoicing. For venue hire, the Council has a number of venues, the largest being the Diamond Centre (a multi-use community building incorporating a sports hall, five function rooms and an annex for the long term use of Chestnut Nursery). Bookings are taken by the Committee Officer and are managed through a paper-based diary. We saw that this is reviewed monthly and bookings marked when invoiced to ensure all invoices are raised.
- 3.14 Nursery long term hire is governed by a lease agreement. This will be reviewed annually to ensure fees remain appropriate (once the Nursery has become established). Other hires are managed through the completion of a hire agreement; these are held in paper-based format by the Committee Officer.
- 3.15 Sales invoices are raised via a template within the finance system. Once income is received, the related sales invoice in Sage is marked as "paid". The date the payment was received and method (for example a bank deposit) is documented for ease of tracking. We tested income activity in year by sampling a selection of 20 receipts from a report of all income from 1 April to 31 December 2022.



- 3.16 Of our sample of 20 income items, four related to allotment income. We confirmed in each case a sales invoice was raised and an allotment agreement was in place. We confirmed all income had been received to the Council's bank account. For cemeteries (seven items) completed cemetery forms were in place and a sales invoice had been raised. We confirmed all income had been received into the Council's bank account.
- 3.17 For venue hires, hiring agreements were in place and for burials, a cemetery form was in place. Sales invoices had been raised for all. We confirmed all income had been received to the Council's bank account. In all cases, the invoice had been accurately marked as paid in Sage. Income received had been fully and accurately accounted for within the Council's finance system and there were no issues identified.

## Debtors

- 3.18 Debtors should be promptly monitored and effectively followed up. The Council implemented a review of aged debtors in December 2022 (this consisted of the Finance Officer reviewing the aged debt reports and sending reminder invoices and notifications through Sage). Sage does not retain evidence of the debts being chased through the system. Although we confirmed through review of the aged debtors report that there was evidence of aged debts being chased by the Finance Officer through Sage, there was no evidence of the correspondence supporting this process.
- 3.19 The total aged debt value was £27k, consisting of £8k in the 30-60 day range, £6k in the 60-90 day range and £2k in the 90+ day range. At present, the debt collection process is not formalised; there is a risk that monies owed to the Council may not be collected promptly and there may be inconsistencies in debt collection processes. We have made a recommendation for a Debt Chasing Policy to be implemented, which would include retaining supporting evidence. **(Recommendation 1, Medium)**.
- 3.20 A formal process would define the values and timeframes provided to all debtors, the template forms and email to use, and the next steps if the debt needs to be escalated further. All debtors should be chased through the Finance email account to ensure evidence of debt chasing can be retained.

## Petty Cash

- 3.21 The petty cash float was £95.92 at the time of visit. The account is not an imprest account, so the original opening balance is not known. There were few transactions in year - a manual record book records all claims for reimbursement, typically for fuel expenditure and sundry office items of low value. We checked the recording of the transactions to the Sage day book and to any receipts available to support them.
- 3.22 Occasionally, the account is topped up to a cash float. We confirmed transactions had been recorded with receipts retained and the float had been topped up in year. The account is not reconciled back to an original open balance. It is recommended that in order to balance back to an agreed amount, that the account be treated as an Imprest account going forwards. **(Recommendation 2, Low)**

### Ordering goods and services and invoice payments

- 3.23 The use of new suppliers should be appropriately controlled. We found that new suppliers are entered into Sage once an invoice is raised, using the invoice details. The Council tries to utilise local suppliers where possible and will purchase items through ESPO/Amazon to obtain best value where purchasing locally is not possible. There is presently no due diligence review over new suppliers as the Council feels this is a low risk area.
- 3.24 However, there is a risk that any new supplier used may not be bona fide, may not be the most appropriate and new supplier bank details may be incorrect, leading to the possibility of poor value and/or financial loss. We have made a recommendation that the Council should implement a new supplier form for use by staff when purchasing goods and services to capture new supplier information. This form should be verified by a second member of Finance and should include conducting a Companies House check and verification that the bank details supplied are bona fide. The Council could also consider putting in place a check of the supplier's employment status using the HMRC "Check Employment Status for Tax questionnaire". **(Recommendation 3, Medium)**
- 3.25 We will pass comment on whether amendments to supplier's details are appropriately managed and controlled in our final year-end report.
- 3.26 Purchase orders should be in place, authorised in line with financial regulations and delegated financial limits. We found that in practice orders are placed by the Council via email but official, numbered purchase order forms are not used. There is a risk that there may not be appropriate oversight over Council expenditure. The Council should raise official purchase orders for all purchases made in order to formalise the agreed type, quantity, quality and price of goods and services required; we have made a recommendation in this matter. **(Recommendation 4, Medium).**
- 3.27 Procurement and value for money requirements are defined in the Financial Regulations. These are as follows: Over £25k, Contracts and tender; from £5K to £25K the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); and from £1k to £5k, the Clerk or RFO shall strive to obtain 3 estimates. Value for money quotes where required should be kept on file. For a sample of 25 various types and values of purchase (15 higher value and 10 other at random), we confirmed that where required, quotes had been obtained (and where the Council uses an established contractor, quotes are not always needed). No issues were identified.
- 3.28 Goods and services received should be checked and agreed to original orders. Goods received and delivery notes (where provided) are held with the invoice and filed by the Finance Officer. For purchases where this is not possible, the Finance team has oversight over whether the service received was appropriate and if the invoice can be paid. For our sample of 25 purchases above, we confirmed one purchase had a goods received note and this had been retained. The remaining purchases related to provision of services, which are all checked by the RFO and Finance Officer prior to payment. No issues were identified.



3.29 The use of any purchasing/credit cards should be appropriately controlled. One credit card is held in the office safe and can be accessed by all office staff; the Head Groundsman uses this for fuel, the Community Officer for office supplies, the Finance Officer for office services and supplies, etc. Receipts are maintained by the Finance Officer and reconciled monthly to the credit card statement.

3.30 For a sample of ten credit card transactions we confirmed the payment agreed to an underlying receipt. The credit card reconciliation undertaken by the Finance Officer has been signed to evidence review by the RFO since December 2022. No issues were identified - the use of credit cards is appropriately controlled.

### Expenditure

3.31 Expenditure should be completely and accurately recorded in the accounting system. For our sample of 25 purchases above, we confirmed in all cases the payment agreed to a supporting invoice and the transaction had been accurately recorded in Sage. No issues were identified.

3.32 Expenditure should also be authorised in line with the schedule of delegated authority. Purchases are approved by the Council via receipt of a payment report monthly. The report is produced by the Finance Officer; following Council approval, invoices included in the payment report are paid. All contractual agreements should be documented in a Contracts listing. This details all regular and DD payments and/or other known regular arrangements such as utilities.

3.33 In our sample of 25 purchases, we sought to confirm that the invoices have been listed and approved for payment by Council. We confirmed 23 of the 25 purchases sampled were submitted on a payment sheet for Council approval. We identified one payment had a credit note and did not require payment or approval.

3.34 In the remaining case, we identified that a payment of £1,321.51 to the Norfolk ALC was not included for approval on a payment sheet but we identified that the full Council had already approved a decision to continue with the subscription service in May 2022. This is appropriate. We also identified seven payments had been reported to the Council after the related invoice had been paid. In four cases, the payment was within the RFO authorisation limit defined in the Financial Regulations but in the remaining three cases, the payment was in excess of this value.

3.35 We identified that these three cases related to two existing contracts and to the payment of NDR rates. There is a risk that payments are not made in line with the Financial Regulations and the Council may not have sufficient oversight over expenditure. We have made a recommendation that the Council should instigate a check to ensure all invoices for payment are approved in line with the Financial Regulations and are presented to the Council for oversight and approval. **(Recommendation 5, Low)**

- 3.36 For the three purchases (relating to two suppliers) where the payment was in excess of the RFO authorisation limit, the contractual arrangement was not documented in the contracts listing. There has not been a recent review of the contract listing, which is not detailed (not all arrangements may have been captured and the details of others may be out of date). It is recommended that the Council should review and update the Contract Register with all known current regular payment arrangements to ensure all contractual agreements are documented on a more formal and detailed contracts register. **(Recommendation 6, Low)**

### Reconciliations

- 3.37 The main account reconciliations should be performed promptly and regularly, and independently reviewed. These are prepared by Finance Officer and reviewed by the RFO; data for monthly reports is extracted and then input into Excel to produce a report. These are reviewed quarterly by the Chair and reported to Council, and signed off by the Chair.
- 3.38 We found that the first quarter had not been done as the Finance officer was not yet in place but the second quarter had been completed. We will confirm that month end reconciliations have been completed in a timely manner (and subject to independent review and sign off for the last three months) in our year-end visit.

### Ledger Access and Control

- 3.39 Physical and IT access to the local recording system and centrally held ledgers should be appropriately controlled in line with access permissions and password protocols. We found that Sage access is controlled via username and password. The system is cloud based and both the Finance Officer and RFO are able to access it remotely. It is considered that access to the finance system is appropriately controlled.

### Risk Management

- 3.40 Risk management arrangements should be reviewed annually; significant risks should be identified and controls in place to manage these. The Finance Risk Assessment document in place was inherited by the current RFO and is fit for purpose. We confirmed that the Council's risks and controls are identified and held in a suitable risk register, and saw evidence that this is formally presented to Members at least annually.
- 3.41 Appropriate insurance cover should be in place, covering Land, Building, Public liability, employers' and hirers' liability, employees (including councillors) liability, business interruption and cyber security. Appropriate arrangements should be in place for monitoring play areas, open spaces and sports pitches and any related reviews undertaken by appropriately qualified external inspectors (or, if by officers or members, that they have received the appropriate training and accreditation). We will confirm that appropriate insurance cover is in place in our year-end visit.



### Salaries and allowances

- 3.42 An appropriate contract of employment should be in place for all employees and salaries to employees and allowances to members paid in accordance with this authority's approvals. The Council has eight employees and all are contracted. There is occasional overtime and over summer a member of staff is employed with variable hours on a time sheet basis.
- 3.43 Any changes to contracts in the year should be by letter. Recruitment to existing roles can be approved by the RFO. If new to the establishment then the Council will approve. Data is added to SAGE by the Finance Officer and access to payroll module is restricted to the Finance Officer and RFO. Monthly input data is prepared by the Finance Officer and approved by the RFO.
- 3.44 SAGE payroll calculates payover amounts to HMRC and the LGS pension scheme. The online portal allows staff to enter the required information – only the RFO has access to this. After each pay settlement, the NJC recs are offered to Council, and (usually) agreed. Sage is updated by the RFO with the Finance officer to reflect this and letters confirming this sent to employees. (No allowance payments to members were claimed or paid)
- 3.45 We tested for a support and office member of staff that the original contracted pay scale matches the current pay rate paid, including any subsequent adjustment from recent pay uplifts granted. A current contract should be in place. There were no issues arising - we saw Sage payroll entries matched to the payslip and the letters confirming new scale points. Contracts were seen in place and salaries to employees were paid in accordance with the authority's approvals.
- 3.46 PAYE and NI requirements should be properly applied - we will confirm the deductions have been paid to the HMRC in our second visit at year-end.

### Budgetary Control

- 3.47 There should be an adequate budgetary process where progress against budget is regularly monitored; any reserves should be appropriate. We found that planning discussions are held and the precept considered by November/early December for the following year. Council meetings are three weekly and at all meetings, the Council reviews transactions in the period. At the time of quarterly sign off of the bank reconciliation by the Chairman, the remaining budget levels are monitored with the RFO (the RFO is authorised to transfer between accounts). This assists in assessing the Council's overall financial position.
- 3.48 We will confirm appropriate budget reports are produced and that they provide budget performance and explanations for any significant or unanticipated variances in our year-end work, along with the establishment and treatment of any earmarked reserves.

### Asset Management

- 3.49 Asset and investment registers should be complete and accurate and properly maintained. Ideally they should include purchase cost, replacement/insured cost and be updated annually. All major equipment in use is held in the works yard adjacent to the Town Council office. This includes horticultural implements, tractors, mowers, and power tools.
- 3.50 We reviewed the asset register in place to determine if it recorded assets at historic cost price and disposed of assets are removed. We tested for asset presence, condition and serial number by selecting random and various types of asset from the annual listing.
- 3.51 We noted these items and visited the machine store to verify existence. There were no issues arising for checking asset existence. We confirmed that addition and disposal records are easy to follow, the registers is complete, accurate and properly maintained. We will confirm these values agree to the AGAR (S2L9) and the insurance schedule at the year-end visit.

### Accounting records / Availability of Accounts Information

- 3.52 The accounting statements should be 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 properly recorded). We will confirm this in our year-end AGAR work
- 3.53 We will also ascertain whether the Council has demonstrated that during 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations in our year-end AGAR work.
- 3.54 Our findings were discussed with staff at the time of the review. We would like to thank the RFO and Finance Officer for their time and assistance in completing this review.



## 4 Recommendations

Finding	Risk	Recommendation	Priority	Date/Responsible Officer
<b>1. Debt chasing</b> Although we confirmed through review of the aged debtors report that there was evidence of aged debts being chased by the Finance Officer through Sage, there was no evidence of the correspondence supporting this process. At present, a debt collection process is not formalised.	Monies owed to the Council may not be collected promptly; there may be inconsistencies in debt collection processes across.	A Debt Chasing Policy should be implemented.	<b>2</b>	
<b>2. Petty Cash</b> The account is not an imprest account and the original opening balance is not known. Occasionally, the account is topped up to effect a cash float but is not reconciled back to an original open balance.	The account is not reconciled back to an original balance or an agreed amount.	The account should be treated as an Imprest account going forwards.	<b>3</b>	
<b>3. Use of new supplier forms</b> New suppliers are entered into Sage once an invoice is raised, using the invoice details. There is currently no due diligence review over new suppliers as the Council feels this is a	Any new supplier used may not be bona fide, may not be the most appropriate and new supplier bank details may be incorrect, leading to	A new supplier form could be instigated for use by staff when purchasing goods and services to capture new supplier information. This form should be verified by a second member of	<b>2</b>	

Finding	Risk	Recommendation	Priority	Date/Responsible Officer
low risk area.	the possibility of poor value and/or financial loss.	Finance and should include conducting a Companies House check and verification that the bank details supplied are bona fide. The Council could also consider checking a supplier's employment status using the HMRC "Check Employment Status for Tax questionnaire".		
<b>4. Use of purchase orders</b> We found that purchases are made by the Council via email but official purchase order forms are not used.	There is a risk that there may not be appropriate oversight over Council expenditure.	The Council should raise official purchase orders for all purchases made in order to formalise the agreed type, quantity, quality and price of goods and services required.	<b>2</b>	
<b>5. Approval of payments by Full Council</b> We identified that seven payments made in year were reported to the Council after the related invoice had been paid. In four cases, the payment was within the authorisation limit defined in the Financial Regulations but in the remaining three cases, the payment was in excess of this value. These three cases related to two existing contracts and to the payment of NDR rates.	There is a risk that payments are not made in line with the Financial Regulations and the Council may not have sufficient oversight over expenditure.	The Council should instigate a check to ensure all invoices for payment are presented to the Council for oversight and approval, and approved in line with the Financial Regulations.	<b>3</b>	








Finding	Risk	Recommendation	Priority	Date/Responsible Officer
<p><b>6. Contract recording</b></p> <p>For three purchases tested where the payment was in excess of the RFO authorisation limit, the contractual arrangement was not documented in the contracts register.</p> <p>There has not been a recent review of the contract listing.</p>	<p>Not all arrangements may have been captured and the details of others may be out of date.</p>	<p>The Council should review and update the Contract Register with all known current regular payment arrangements to ensure all contractual agreements are documented on a more formal and detailed contracts register</p>	<p><b>3</b></p>	

## Appendix A: Assurance and Priority Ratings

### Recommendation Priority Ratings

Risk level	Definition
Priority One (1)	There is potential for financial loss, damage to the Council's reputation or loss of information. This may have implications for the achievement of business objectives and the recommendation should be actioned immediately.
Priority Two (2)	There is a need to strengthen internal control and/or enhance operational efficiency
Priority Three (3)	Internal control should be strengthened but there is little risk of material loss.
Advisory	Improvements in the control environment are suggested in line with best practice. There is negligible control weakness or resultant risk.

### Report Assurance Ratings

Assurance Level	Definition
 Green	There is a sound control framework in place to achieve system objectives and the controls to manage the risks audited are being consistently applied. There may be some weaknesses but these are relatively small or relate to attaining higher or best practice standards.
 Amber/Green	Weaknesses have been identified in the control framework or non-compliance which may put achievement of some system objectives at risk. Remedial action is required.
 Amber	Weaknesses have been identified in the control framework or non-compliance with controls which put achievement of several system objectives at risk. Remedial action is required.
 Amber/Red	Significant weaknesses have been identified in the control framework or non-compliance with controls which put the achievement of several system objectives at risk. Remedial action should be taken promptly
 Red	Fundamental weaknesses have been identified in the control framework or non-compliance with controls leaving the system open to error or abuse. Remedial action is a priority.



## Appendix B: Key staff involved in the review

<b>Client Contacts</b>	<b>Post</b>
Guy Ranaweera	RFO/ Town Clerk
Ewelina Ciak	Finance Officer
<b>Price Bailey Contacts</b>	<b>Post</b>
Paul Cullen	Corporate Audit Partner
Simon Craven	Internal Audit Manager
Dawn Turner	Senior Internal Auditor

## Appendix C: Key control areas considered

### Organisational Reporting

- Prevailing Council guidance, agreed procedures and authority levels are in place
- Appropriate accounting records have been properly kept throughout the year
- Up to date information is published on the Council's website.

### Cash handling and bank accounts

- Access to cash and banking facilities is appropriately restricted to key individuals
- Bankings are undertaken promptly and securely
- Bank reconciliations are performed regularly and independently reviewed
- Vat reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements

### Income recording

- All income due, including grants and precept, is promptly identified, captured, recorded and banked
- Income received is fully and accurately accounted for within the Council's finance system
- Debtors are promptly monitored and effectively followed up

### Ordering, purchasing and payments,

- The use of new suppliers and changes to current suppliers details is appropriately controlled
- Purchase orders are authorised in line with financial standing orders and delegated financial limits
- The use of any purchasing/credit cards is appropriately controlled
- Goods and services received are checked and agreed to original orders and any delivery notes
- Purchase invoices are supported by and matched to original orders prior to payment, unless valid reasons can be given

### Expenditure recording

- Expenditure is completely and accurately recorded in the accounting system
- Expenditure is authorised in accordance with the scheme of delegated authority in standing orders
- Any payments made to staff are appropriately reviewed and authorised
- Creditors are adequately monitored and controlled

### Petty cash

- The use of petty cash is appropriately controlled and regularly reviewed

### Ledger access and control

- Physical and IT access to the local recording system and centrally held ledgers, is appropriately controlled in line with access permissions and password protocols
- Main account reconciliations are performed promptly and regularly, and independently reviewed

**Risk management**

- Significant risks are identified and controls in place to manage these
- Appropriate insurance cover is in place

**Budgetary control**

- An adequate budgetary process where progress against budget is regularly monitored and reserves appropriate

**Salaries to employees and allowances to members**

- Appropriate contracts of employment are in place for all employees
- Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied

**Asset management**

- Asset and investments registers are complete and accurate and properly maintained
- Where applicable, loans to or by the Council are recorded

**Accounting statements**

- Appropriate accounting records have been properly kept throughout the year
- The accounting statements are 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 properly recorded

**Availability of accounts information**

- The Council has demonstrated that during 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations



# Contact

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Partner, Head of Corporate

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Cambridge

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F +44 (0) 1223 518610

**Sprowston Town Council**

**Direct Debit Payments**

**Meeting Date: 15th March 2023**

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u> <u>DIRECT</u>
28.02.2023	NWS100224325	Norse Waste Solution Rental Charge recycling & empty recycling - February 2023	£26.90	£5.38	£32.28
28/02/2023	100/23/0007325FEB	Novuna Hybrid Ride-on Mower Lease Rental, Initial Payment & Documentation Fee	£2,983.00	£596.60	£3,579.60
01.03.2023	UK-02997024	SAGE Accounting Standard & Payroll - March 2023	£38.00	£7.60	£45.60
07.03.2023	8072077283	Sharp Business Systems UK Plc Mono Copies 2197 @ 0.40 ppc & Colour Copies 834 @ 3.60 ppc	£38.81	£7.76	£46.57
<b>Total Direct Debits</b>			<b>£3,086.71</b>	<b>£617.34</b>	<b>£3,704.05</b>

**Sprowston Town Council**

**Invoices To Pay**

**Meeting Date: 15th March 2023**

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u> BACS
20.02.2023	4402	A.T Coombes Associates Ltd. Carry out tree work identified at Health and Safety inspection. Supply and install two sets of Cobra braces	£1,862.00	£372.40	£2,234.40
16.02.2023	AW-8676	A. Waterfield & Sons Ltd To repair uneven recreation ground footpath	1,550.00	310.00	1860.00
02.03.2023	INV-7274	Cozens Ltd Monthly standard maintenance charge for February 2023	£600.00	£120.00	£720.00
21.02.2023	INV-7241	Supply and install 8x LED lantern with nema photocell	£3,160.00	£632.00	£3,792.00
06.03.2023	INV-7289	1x Deflector to be installed on lantern outside 34 Proctor Road	£75.00	£15.00	£90.00
07.03.2023	INV-7302	1x LED lantern upgrade - Wilks Farm Drive	£395.00	£79.00	£474.00
			<b>£4,230.00</b>	<b>£846.00</b>	<b>£5,076.00</b>
28.02.2023	N/A	EL Mileage Mileage for February 2023 - 26.4 @ 0.45ppm	£9.90	£1.98	£11.88
02.03.2023	J05271	Ernest Doe XUV855M John Deere Gator - annual servicing & parts	£516.16	£103.23	£619.39
02.03.2023	J05270	John Deere 2032R compact tractor - annual servicing and parts	£481.92	£96.38	£578.30
02.03.2023	J05269	John Deere X490 - annual servicing and parts	£586.62	£117.31	£703.93
			<b>£1,584.70</b>	<b>£316.92</b>	<b>£1,901.62</b>
24.02.2023	6865830	ESPO Waste bin, A4 copier paper, wallets polyfile rep. notes pack 12	£42.75	£8.55	£51.30
26.02.2023	14097	Forethought Marketing 8538 Sprowston Matters Delivery	£298.83	£59.77	£358.60



<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u> BACS
01.03.2023	928265	Heritage To labour re cemetery gates and litter picking	£122.25	£24.45	£146.70
01.03.2023	928264	To provide caretaker and cleaning services - April 2023	£6,425.21	£1,285.04	£7,710.25
27.01.2023	928199	To carry out repairs to Viking Centre - rear flat roof	£1,230.87	£246.17	£1,477.04
31.03.2023	928212	To supply of: 3 Dispensers Mini & twin t-roll, 1 pack Dishwasher tablets & 1 pack of 2in1 laundry powder	£93.66	£18.73	£112.39
			<b>£7,871.99</b>	<b>£1,574.39</b>	<b>£9,446.38</b>

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u> BACS
01.03.2023	753097	Intouch systems WISP 01/03/2023 - 31/03/2023 - bespoke package	£161.20	£32.24	£193.44
01.03.2023	753096	WISP 01/03/2023 - 31/03/2023 - business8000plus	£53.70	£10.74	£64.44
02.03.2023	754373	9x hosted exchange plus 4x extra data - 01/04/2023 - 01/05/2023	£71.51	£14.30	£85.81
02.03.2023	754374	Annual Support agreement - 01/04/2023 - 01/04/2024 (prepayment 2023-2)	£1,955.51	£391.10	£2,346.61
08.03.2023	754478	Server backup - 18/03/2023 to 18/04/2023	£52.68	£10.54	£63.22
			<b>£2,294.60</b>	<b>£458.92</b>	<b>£2,753.52</b>

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u> BACS
17.02.2023	INV-32439	K.Lockwood & R Slater Ltd 8550 A4 4pp Sprowston Matters Issue 62 Spring 2023	£665.00	£0.00	£665.00

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u> BACS
07.03.2023	212462	Moviola Ltd For Supply of Film 'See How They Run' 06.03.2023	£118.46	£22.69	£141.15

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u> BACS
03.03.2023	20220	Norfolk Parish Training & Support Microsoft Word training 2 staff - 20th March 2023	£100.00	£0.00	£100.00

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u> BACS
14.02.2023	IN06328480	Npower Electricity Invoice for period 01.11.2021 to 30.11.2021	£49.33	£2.47	£51.80
01.12.2022	CR04567669	Electricity Credit Note for period 01.11.2021 to 30.11.2021	-£47.15	-£2.36	-£49.51
			<b>£2.18</b>	<b>£0.11</b>	<b>£2.29</b>

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u> BACS
23.02.2023	PJI/21875	PJ Plumbing Heating & Maintenance Ltd Attended on 31.10.22, 14.11.22, 17.11.22 & 30.11.22 - toilet constantly running & one shower not shutting off, replacement shower valve, fitted replacement flush button & fitted 2 replacement valves in the toilets.	£497.67	£99.53	£597.20

Price Bailey Chartered Accountants

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u>	<u>BACS</u>
28.01.2023	63196	Fee for the first (interim) visit for Internal Audit 2022/23	£1,875.00	£375.00	£2,250.00	

<u>Invoice Date</u>	<u>Invoice No.</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u>	<u>BACS</u>
April	N/A	Annual Grant 1 of 2 payments (prepayment 2023-24)	£2,500.00	£0.00	£2,500.00	
April	N/A	SYEP Outreach Worker 1 of 4 payments (prepayment 2023-24)	£5,375.00	£0.00	£5,375.00	

<b>£7,875.00</b>	<b>£0.00</b>	<b>£7,875.00</b>
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**TOTAL OF INVOICES**

<b>£30,878.08</b>	<b>£4,446.26</b>	<b>£35,324.34</b>
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<b>Transfer:</b>	STC Active to STC Drawings a/c	-	-	<b>35,324.34</b>	<b>Trf 27</b>
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<b>Transfer:</b>	STC Active a/c to Salaries a/c	-	-	<b>26,000.00</b>	<b>Trf 28</b>
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Councillor

.....  
Councillor

.....  
Town Clerk

**Sprowston Town Council**

**Barclaycard Payments**

**Meeting Date: 15th March 2023**

<u>Invoice Date</u>	<u>Invoice No./Order no.</u>	<u>Detail</u>	<u>Net</u>	<u>VAT</u>	<u>Amount</u>
03.02.2023	EL03/02/2023	Kedel Mixed Plastic Square Post 70mm x 70mm	66.42	13.28	79.70
03.02.2023	149437	CITB HS&E Test for Operatives & Specialists x5	60.00	0.00	60.00
16.02.2023	N/A	Urban Jungle Purchase of tree for Cemetery to be recharged to the	68.33	13.67	82.00
26.02.2023	62F0D6C4-0016	WeTrasfer Subscription for period 16/02/2023 to 16/03/2023	11.00	0.00	11.00
17.02.2023	WEB111971585	Travis Perkins Sand and Stone Ballast Bulk Bag for Cemetery Container	77.76	15.55	93.31
20.02.2023	IEE2023001904461	Adobe Acrobat Pro for 20/02/2023 to 19/03/2023	16.64	0.00	16.64
15.12.2022	PA-11275	PA Hire Sounding/Speaker System Hire for the Fete 2023 (prepaymer)	549.00	0.00	549.00
27.02.2023	N/A	Street Solutions UK Parking Cones for Fete 2023 (prepayment)	185.16	37.03	222.19
28.02.2023	INV-GB-126656041-2023-3749	Amazon Glass Coffee Jug	19.99	4.00	23.99
<b>Total of Payments</b>			<b>1054.30</b>	<b>83.53</b>	<b>1137.83</b>