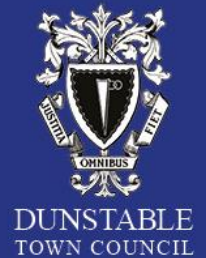


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DUNSTABLE
TOWN COUNCIL

Notice of a Meeting of the Finance and General Purposes Committee

David Ashlee Town Clerk and Chief Executive

Date: 14 January 2021

Dear Councillor,

A meeting of the **Finance and General Purposes Committee** will be held on **Monday 24 January 2022** at **Grove House in the Council Chamber commencing at 7.00pm**. Those members of the Town Council that are not Committee Members, members of the public and press who wish to attend are invited to do so remotely using Microsoft Teams. Therefore, they are asked to notify their intention to attend by emailing Ian.Reed@dunstable.gov.uk by 21 January 2022

A G E N D A

1. Apologies for Absence
2. To approve the Minutes of the Meeting of Finance and General Purposes Committee held on 15 November 2021 (copy previously circulated).
3. Specific Declarations of Interest.
4. Budget Proposals for 2022/23 **(Report to follow)**
5. Financial Monitoring - Report (see page 1)
6. Arrangements for the Town Meeting 2022 (see page 14)

Continued

7. Marketing and Communications Report (see page 15)
8. Representatives on Outside Organisations - to receive reports from representatives on the following outside organisations:

CAB Management Committee – Councillor Bater

Dunstable International Town Twinning Association – Town Mayor and Councillors Corkhill and Abbott

Hospice at Home Management Committee – Councillor Jones

Ashton Almshouses Charity – Councillors Corkhill and Hollick

NB: Those Members who are not members of this Committee but are representatives of organisations reporting thereto are reminded to provide a report in time for the meeting.

Yours faithfully,



David Ashlee
Town Clerk and Chief Executive

To: All Members of Finance and General Purposes Committee:
Councillors Gloria Martin (Town Mayor), Liz Jones (Deputy Town Mayor), Sid Abbott (Chairman), Philip Crawley (Vice-Chairman), Wendy Bater, Lisa Bird, Matthew Brennan, Mark Cant, John Gurney, Kenson Gurney, Peter Hollick, Cameron Restall, Lee Roberts and Johnson Tamara and other Members of the Council for information.

DUNSTABLE TOWN COUNCIL**FINANCE AND GENERAL PURPOSES COMMITTEE****17 JANUARY 2022****FINANCIAL MONITORING REPORT**

Purpose of Report:	<p>The purpose of this report is to:</p> <ul style="list-style-type: none"> i) provide a revenue budgetary control report for the period ending 30 November 2021 ii) provide detail of the Council's earmarked reserves as of 31 December 2021 iii) present to members the Internal Audit Report (1st Interim) 2021/2022
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1. ACTION RECOMMENDED

- 1.1 For Members to note the revenue budget position for the period from 1 April 2021 to 30 November 2021.
- 1.2 For Members to note the current balance of the Council's earmarked reserves as of 31 December 2021 and known commitments in the current financial year.
- 1.3 For Members to note the November 2021 first interim internal audit report, which concludes that the Council *"continues to maintain an adequate and effective system of internal control. The records held in support of the accounting transactions continue to be of a high standard and provide an effective audit trail, with clear cross-referencing of all relevant documentation."*

2. INTRODUCTION

- 2.1 This budgetary control report summarises the net expenditure against the budget for each service area as of 30 November 2021. This forms the basis for the projected outturn at the end of this financial year taking account current known variances.

3. REVENUE BUDGETARY REPORT

- 3.1 The summary at Appendix 1 shows the net expenditure on 30 November 2021 per service area and an indication of the anticipated outturn against budget, taking account of seasonal variances and known commitments for the remainder of the financial year.
- 3.2 The summary shows a potential overall net revenue overspend at the end of the financial year of £28,787. This figure contains £84,910 of approved commitments from the General Reserve, including £58,342 of cemetery works and £21,568 for the Market Clock refurbishment. **So, whilst this may appear that the Council is going to be overspent at the end of the financial year, members should note that in fact the Council's financial position is greatly improved from previous reporting and the situation is now, notwithstanding approved commitments from the General Reserve, the actual revenue budget is forecast to be underspent by £56,124 at the end of the financial year. This is primarily as a**

result of improved trading at Creasey Park Community Football Centre and savings accrued as a result of staff vacancies as explained below.

- 3.3 Within the **Town Clerk and Chief Executive's Department** the overall forecast is to be £20,048 underspent. Significant variances to budget are as follows:
- Town Clerk and Chief Executive's *staff costs* forecast to be underspent by £19,877 mainly due to a restructure resulting in revised officer roles.
 - *Central Services* is forecast to be underspent by £2,262.
 - *Grove House* is forecast to be underspent by £13,015 due to rent due from new tenants and a saving on cleaning due to reduced service.
 - *Corporate Management* costs to be overspent by £16,415, mainly due to a pay award pending.
 - *Democratic Representation* is forecast to be overspent by £1,309.
- 3.4 Within **Grounds and Environmental Services** the overall forecast is to be £35,572 underspent. Significant variances to budget are as follows:
- *Grounds Staff Costs* is due to be underspent by £17,553 due to vacancies.
 - *Allotments* is forecast to be overspent by £1,287.
 - *Cemetery* is due to be underspent by £9,447 based on burial income to date less additional expenditure on repairs and maintenance and equipment.
 - *Recreation Grounds* has a forecast underspend of £2,048.
 - *Town Centre and Gardens and Town Ranger Service* are close to budget.
 - *Creasey Park* is due to over-achieve by £8,919, mainly due to income from the second ATP.
 - *Bennett Memorial Recreation Ground Splash Park* is predicted to be underspent by £4,925: £21,809 underachievement on income due to reduced opening, offset by £26,734 underspend on costs, mainly staff savings.
- 3.5 Within **Community Services** overall it is forecast to be close to budget, with a small variance underspend £504. Significant variances included in the budget are as follows:
- *Community Services staff cost costs* has a small forecast overspend of £465.
 - *Older Peoples Services* has a forecast underspend of £3,555 based on a 3-month closure of services due to Covid-19 pandemic.
 - *Community Engagement* is due to be underspent by £2,613 due to reduction on grants distributed.
 - *Grove Corner cost centre* is underspent by £7,429 from an increase in room hire bookings.
 - *Events programme* is forecast to overspend this financial year by £24,524 due to a £13,500 underachievement predicted on concessions, £17,751 overspend on salaries due to restructure, and £6,727 of various cost savings.
 - *Town Centre Services* is £3,000 underspent from increased stall income offset by Portering costs.
 - *Priory House* has a forecast underspend of £9,534. This is due to loss of income due to the pandemic offset by a saving on staffing due to restructuring.

4. **RESERVES**

- 4.1 The schedule enclosed at Appendix 2 provides detail of actual contributions to and expenditure from reserve funds in the current financial year as of 31 December 2021.

- 4.2 The schedule also includes the detail of further agreed/known commitments from earmarked reserves, as well as general reserve, in this financial year and indicates an estimated end of year balance, which is of course subject to any further agreed expenditure.
- 4.3 The schedule does not take account of the recommendations for release of funds to be considered at other agenda items.

5. FINANCIAL GOVERNANCE

- 5.1 In place of Accounts Sub-Committee, Councillors should, as a minimum, view and audit the Councils accounts on a quarterly basis.
- 5.2 The next scheduled quarterly financial Councillor audit is due to take place on 20 January 2022 where Councillor Abbott and Councillor Bate will be carrying out a 'mini-audit'.
- 5.3 Further quarterly meetings have been arranged and all Councillors have been made aware and invited to attend any future Financial Governance Audit meetings they can make.

6. INTERNAL AUDIT

- 6.1 Members are asked to note the internal audit report appended to this report, and it is pleasing to report that the Council has been given a clean bill of health.

7. FINANCIAL IMPLICATIONS

- 7.1 These are inherent within the content of this report.

8. APPENDICES

- 8.1 Appendix 1 – Summary of Net Revenue Expenditure
Appendix 2 – Summary of Reserves
Appendix 3 – First Interim Audit Report

9. AUTHORS

- 9.1 Lisa Scheder – Finance & Procurement Manager & Deputy RFO
E-mail: Lisa.Scheder@dunstable.gov.uk

Finance and Support Services

APPENDIX 2

Service Area	Budget 2021/22	Actuals to Date	Year-end Forecast	Year-end Variance
Staff Costs	-328,912	-204,048	-309,035	19,877
Central Services	-106,850	-65,670	-104,588	2,262
Grove House	-45,498	-13,133	-32,483	13,015
Corporate Management	-133,227	-79,684	-149,642	-16,415
Democratic Management & Representation	-15,750	-6,767	-14,441	1,309
Capital & Projects (inc loan charges)	-95,832	-90,043	-95,832	0
Grand Total	-726,069	-459,345	-706,021	20,048

Grounds and Environmental Services

Service Area	Budget 2021/22	Actuals to Date	Year-end Forecast	Year-end Variance
Staff Costs	-672,819	-431,912	-655,266	17,553
Allotments	1,000	-3,830	-287	-1,287
Cemetery	72,090	67,773	81,537	9,447
Recreation Grounds	-49,500	-36,920	-51,548	-2,048
Town Centre and Gardens	-31,900	-30,476	-34,227	-2,327
Town Ranger Service	-12,000	-7,400	-11,610	390
Capital & Projects	-120,831	-115,211	-120,831	0
Sub Total	-813,960	-557,976	-792,232	21,728
Income: Creasey Park - Football	196,522	239,464	240,895	44,373
Costs: Creasey park - Football	-72,155	-50,511	-75,452	-3,297
Income: Bar & Catering	200,000	121,004	151,048	-48,952
Costs: Bar & Catering	-324,367	-211,721	-307,572	16,795
Sub Total	0	98,236	8,919	8,919
Bennett Memorial RG Splash Park	-31,664	-27,507	-26,739	4,925
Grand Total	-845,624	-487,247	-810,052	35,572

Community Services

Service Area	Budget 2021/22	Actuals to Date	Year-end Forecast	Year-end Variance
Staff Costs	-181,590	-121,155	-182,055	-465
Older People's Support Service	-24,352	-8,732	-20,797	3,555
Community Engagement (inc Grants)	-16,707	-7,086	-14,094	2,613
Grove Corner	-24,977	853	-17,548	7,429
Events Programme	-149,362	-106,278	-173,886	-24,524
Central Marketing	-28,500	-17,296	-28,389	111
Town Centre Services (inc Special Markets)	-61,908	-81,814	-58,908	3,000
Public Conveniences (Ashton Square)	-3,050	-1,737	-3,445	-395
High Street Heritage Action Zone	-23,455	-20,104	-23,809	-354
Capital & Projects	-64,995	-60,069	-64,995	0
Sub Total	-578,896	-423,418	-587,926	-9,030
Income: Priory house - Tea Rooms	138,500	81,272	110,000	-28,500
Costs: Priory house - Tea Rooms	-48,000	-32,594	-45,000	3,000
Income: Priory house - Shop	13,500	8,546	14,000	500
Costs: Priory house - Shop	-6,500	-6,425	-7,000	-500
Other Costs (Inc Staff)	-340,879	-210,873	-305,846	35,034
Sub Total	-243,379	-160,074	-233,846	9,534
Grand Total	-822,275	-583,492	-821,772	504
DTC Grand Total	-2,393,968	-1,530,084	-2,337,845	56,124

In year commitments from General Reserve -84,910

Net Balance due from General Reserve 31.03.22 -28,787

	Description	Balance as at 01.04.21	Contributions Revenue/Other	Expenditure in year	Bal as at 31.12.21	Commitments/Programme of works, etc	Committed Amount	Bal after committed
310	General Reserve	£625,022			£625,022	£21,568- Council Minute 85 29.06.21- Market Clock Refurbishment; £5,000- Synthetic Material Animal as part of WBF (Chairs Approval 15.06.21); £58,342- FGP Minute 148 20.09.21- Cemetery Works	-£84,910	£540,112
311	Corporate Plan Reserve	£3,195		-£3,195	£0		£0	£0
312	Vehicles Reserve	£54,498	£26,167	-£35,769	£44,895	FGP Minute 8 20.01.20- Bal of £10,020 for new grounds equipment (from £42,000 agreed)	-£10,020	£34,875
313	CP Sinking Fund	£7,879		-£5,216	£2,663			£2,663
314	Christmas Lights Reserve	£27,244	£3,500	-£13,742	£17,002	5 year replacement lighting plan	-£17,002	£0
316	Downside Building Maintenance Res	£4,523		-£2,992	£1,530			£1,530
317	Grove Corner Building Maint Reserve	£30,329	£4,000	-£4,764	£29,565	Bal of £2,969 for e-gaming equipment (from £10,000 agreed)	-£2,969	£26,596
318	Building Security Systems	£5,357			£5,357			£5,357
319	Cemetery Memorial Safety	£3,300	£1,000		£4,300	Memorial safety inspections		£4,300
320	Priory House Tearooms Equipment	£1,500	£1,500		£3,000			£3,000
321	IT/Equipment Reserve	£24,796	£15,000	-£10,956	£28,840	Bal of £2,100 for Cemetery Software (from £21,690 agreed) £1,931 for WiFi at CP Depot (Chairs approval)	-£2,100	£26,740
322	Older People's Day Care Svce	£12,545			£12,545	£3,687 for increased transport costs Bal of £237 donation for activities (from £1,000 received)	-£3,924	£8,621
323	Election Reserve	£18,017	£12,500		£30,517			£30,517
324	Grove House Building Reserve	£90,550	£29,000		£119,550			£119,550
326	Mayoral Reserve	£3,000			£3,000	FGP 19.01.15-Minute 24 - to be retained for transport/allowance as required		£3,000
327	Priory House Exhibition	£15,000		-£3,851	£11,149			£11,149
328	Priory Churchyard	£34,862	£5,000		£39,862	As determined by quinquennial report		£39,862
329	Performance Area Reserve	£11,535		-£408	£11,127	Council Minute 85 29.06.20- Bal of £10,355 for Performance Area (from £14,000 agreed)- reduced commitment following CS 10.01.22	-£4,364	£6,763
330	Town Twinning Reserve	£8,367	£500		£8,867	Retained for twinning activities to be determined		£8,867
331	Tree Reserve	£7,763	£5,000	-£9,334	£3,429	GES Minute 67 13.03.17- 5 year tree maintenance programme	-£3,429	£0
332	Open Spaces Improvement Plan	£40,000	£15,000	-£15,863	£39,137	FGP Minute 8 20.01.20- Bal of £4,723 for improvement works (from £26,668 agreed) Council Minute 85 29.06.20- £15,000 agreed for Priory Gardens Pergola	-£19,723	£19,414
333	Priory House Building Reserve	£56,396	£21,778		£78,174			£78,174
334	Pavilion Buildings Maintenance Res	£65,435	£15,000	-£1,845	£78,590			£78,590
336	NEW - Staff Restructuring	£20,000		-£3,723	£16,277	Restructuring costs	-£16,277	£0
338	Allotments Reserve	£24,170	£5,000		£29,170	Improvement works required		£29,170
339	Creasey Park 3G Pitch	£6,883	£21		£6,904	Interest accrued on ringfenced deposit - retained for contribution towards future pitch replacement - with 381 below		£6,904
341	Splashpark/Skatepark/BMX Reserve	£47,408	£12,000	-£2,690	£56,718			£56,718
342	Memorial Kerbs Reserve	£6,570			£6,570	for purchase of future supplies		£6,570
343	Cemetery Building Maintenance Res	£28,963	£5,000	-£2,160	£31,803	FGP Minute 8 20.01.20- Bal of £21,190 agreed for Cemetery works (from £23,800 agreed) FGP Minute 148 20.09.21- Bal of £10,162 agreed for additional Cemetery works	-£31,190	£613
344	Fencing Maintenance Reserve	£3,957	£1,000	-£2,957	£2,000			£2,000
346	NEW - HSHAZ Scheme	£437,493	£74,908	-£138,160	£374,241	4 year HSHAZ scheme programme	-£374,241	£0
	Earmarked Reserves Total	£1,726,557			£1,721,804		-£570,149	£1,151,655

S106/External Funding/Ringfenced Expenditure specified by funding body

315	Awards for All Event	£207		-£207	£0	Weird and Wonderful Event- 7 & 8 September 2019		£0
325	Shop Front Improvement Scheme	£3,546	£4,789	-£7,345	£990	Shop Front Scheme	-£990	£0
380	Developers Contributions- CAP	£18,065			£18,065	Frenchs Avenue S106 £13,778; Frenchs Avenue Fencing £4,286		£18,065
381	CPCFC Capital	£83,641			£83,641	Retained for future repair/replacement of All Weather Pitches at CPCFC (with 339 above)		£83,641
385	Development Contributions- REV	£34,316			£34,316	£8,000 committed in 21/22 revenue budget from Bal of £30,129 for Willoughby (from S106 £47,645) Bal of £4,038 for Court Drive Landscaping (from CBC £15,000)	-£12,038	£22,278
570	Joint Committee Fund	£10,709		-£1,930	£8,779	Bal in holding code as committed Joint Committees fund only = not DTC	-£8,779	£0
	S106/External Funding Total	£150,484			£145,791		-£21,807	£123,984
		£1,877,041			£1,867,595		-£591,956	£1,275,639

Dunstable Town Council

Internal Audit Report (1st Interim) 2021-22

Stephen Christopher

***For and on behalf of
Auditing Solutions Ltd***

Background

All town and parish councils are required by statute to make arrangements 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). Auditing Solutions Ltd have been appointed to undertake this function on behalf of Dunstable Town Council for the 2021-22 financial year.

This report sets out the results of our first interim audit in relation to 2021-22, which was undertaken in November 2020. We wish to thank Council staff for providing the documentation and explanations required for our audit.

Internal Audit Approach

In carrying out our internal audit work for the year to date, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/AGAR. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas, in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and are fit for the purposes intended.

Our audit programme is designed to afford appropriate 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 'Annual Internal Audit Report' in the Council's AGAR, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

On the basis of the programme of audit work we have undertaken for the year to date, we have concluded that the Council continues to maintain an adequate and effective system of internal control. The records held in support of the accounting transactions continue to be of a high standard and provide an effective audit trail, with clear cross-referencing of all relevant documentation.

In the sections below, we have explained the objectives of each area of our audit, summarising the work undertaken and our findings. We are pleased to report that there are no matters arising that require a recommendation for further action. We ask that Members consider the content of this report.

Detailed Report

Accounting records and Banking arrangements

Our objective is to confirm that the accounting records are accurate and up to date, with no anomalous entries in the cashbooks or financial ledgers, and that appropriate banking arrangements are in place.

The Council continues to maintain its accounting records using the RBS Omega software, which is generally acknowledged as a market leader at this tier of local government.

NatWest Bank is used for day-to-day business banking services. Two accounts are in use, a Current Account and an instant access Business Reserve Account, with an automatic daily transfer between the accounts to retain a balance of £10,000 in the Current Account. In addition to the NatWest Reserve Account, all other funds that are not required for immediate use are held in two Public Sector Deposit Fund accounts with CCLA Investment Management Ltd.

In our audit work for the year to date, we have:

- Checked and agreed the opening trial balance on Omega for 2021-22 to the closing balances on the 2020-21 AGAR and detailed accounts;
- Verified that the financial ledgers remained “in balance” as at 30th September 2021;
- Confirmed that the accounting code structure remains appropriate to meet the Council’s budget reporting and control requirements;
- Checked and agreed transactions in the Omega cashbooks for the Current and Reserve accounts to the relevant NatWest bank statements for September 2021;
- Checked detail on all active bank account reconciliations, including the CCLA deposits, as at 30th September 2021, to confirm that there are no long-standing uncleared cheques or other anomalous entries,
- Confirmed that the bank reconciliations continue to be subject to independent review by two councillors every three months, as part of the quarterly ‘financial Councillor audit’;
- Noted that the External Auditors issued their ‘report and certificate’ on the Council’s 2020-21 AGAR on 4th October 2021. In their report, they noted that the audited AGAR and External Auditors’ report and certificate for the previous year had not been formally considered by the Council. We have confirmed that this is being addressed for the 2020-21 AGAR, and
- Confirmed that the Council continues to ensure that its IT systems are regularly backed-up offsite.

Conclusion

On the basis of our audit work to date, we are satisfied that the controls in place in this area are adequate and are operating effectively. There are no matters arising that require a formal comment or recommendation.

Corporate Governance

Our objective is to confirm that the Council has robust corporate governance arrangements 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.

During the course of our interim audit, we have confirmed the following:

- Our review of the minutes of the meetings of the Full Council and its standing committees in the year to date has not identified any issues that we consider may have an adverse effect, through litigation or other causes, on the Council's future financial stability;
- The Council is keeping its governance arrangements under regular review, with an updated the 'Constitution, Rules and Standing Orders' approved by the Council at its meeting on 9th April 2021 and revised Financial Regulations adopted by the Council on 4th October 2021, and
- The Council has continued to exercise the General Power of Competence, which was re-adopted at the Council meeting on 13th May 2019, following the last Council elections.

Conclusion

On the basis of our audit work in this area to date, we consider that the Council has adopted a sound approach to its responsibilities in relation to corporate governance. There are no matters arising that require a formal comment or recommendation.

Expenditure

Our objective is to confirm that:

- Council resources are released in accordance with approved procedures and budgets;
- 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;
- Official orders have been raised for purchases, where appropriate;
- Any discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- 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.

We have commenced our review of the procedures in place in this area. To test compliance with the above criteria, we reviewed a sample of 35 non-pay related payments from the first

half of the financial year. Our test sample included all payments in excess of £7,500, together with a more random selection of every 80th payment as recorded in the Omega cashbook. The overall value of expenditure in our sample totalled £405,607, equating to 41% of non-pay expenditure in the first half year.

We will undertake a sample check of Fuel Card and Debit card payments and processes later in the year.

We confirmed that VAT Returns continue to be submitted quarterly in electronic format, as required by extant legislation, with the detail being reconciled to the Omega financial ledger. We reviewed the detail of the VAT reclaim submitted for the first quarter of the year.

During our audit, we reviewed the approach followed for the award of a five-year contract for Christmas Lighting in June 2021. On the basis of the information provided to us, we were able to confirm that the tendering approach followed met the requirements of the Council's Financial Regulations and Standing Orders.

Conclusion

There are no matters arising from the audit work undertaken in this area to date that require a formal comment or recommendation.

Assessment and Management of Risk

Our objective is to confirm 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 in order to minimise the opportunity for their coming to fruition.

There is a requirement for the Council to formally review and approve its risk management arrangements during each financial year. We confirmed that this requirement has been met, with the 'Corporate Risk Log', which provides an assessment of the Council's organisational strategic risks, being subject review and re-affirmation by the full Council at its meeting on 28th June 2021.

The Council's primary insurance cover continues to be provided by Zurich Municipal and we have reviewed the schedule for the current policy (to 31st March 2022) to confirm that an appropriate level of cover remains in place. The policy includes Employer's Liability and Public Liability of £10 million, and Fidelity Guarantee cover of £2.5 million, all of which appear to be adequate to meet the current needs of the Council.

We confirmed that, as part of its wider health and safety arrangements, a regular programme of reviews of the Council's playgrounds and play equipment is undertaken. This includes daily and weekly inspections by the Council's own staff, with external inspections (quarterly by Wicksteed and annually by RoSPA), to ensure compliance with regulatory requirements. The most recent quarterly inspections were completed in October 2021 and, at the time of our audit visit, the reports and actions required were being considered by the Head of Grounds & Environmental Services and his team. From review of these documents, we were pleased to note that there were no significant issues arising from the inspections.

Conclusion

On the basis of our audit work to date, we consider that the Council has sound arrangements in place in relation to the management of risk. There are no matters arising that require a formal comment or recommendation.

Budget Setting, Budgetary Control and Reserves

Our objective is to confirm that the Council has robust procedures in place for identifying and approving its future budgetary requirements and the level of Precept to be drawn down from Central Bedfordshire Council, and that an effective reporting and monitoring process is in place. We also consider whether the Council retains appropriate funds in earmarked and general reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

At our first interim visit we considered the information provided to the Council on progress against the 2021-22 budget. The Finance & General Purposes (F&GP) Committee continues to receive regular financial monitoring reports, with over/under-spends and the level of earmarked reserves the subject of regular review. We note that, whilst the first quarter's report indicated a potential net overspend, a report on the half-year position, considered by the F&GP Committee on 15th November 2021, suggests an improvement in the overall financial position which will potentially result in a slight underspend. The report indicates that this is due, principally to improved trading at Creasey Park Community Football Centre and savings resulting from staff vacancies in the year.

The Council will commence consideration of the 2022-23 budgetary requirements shortly and we will consider the approach followed at our second interim.

Conclusion

On the basis of our audit work to date, we consider that the budgetary control arrangements are adequate and are operating effectively. There are no matters arising that require a formal comment or recommendation. We will review the 2021-22 budget setting process during our second interim audit.

Income

The Council receives income from a wide variety of sources including the Allotments, Cemetery, Creasey Park, Specialist Markets, Priory House, and Bank and deposit interest. Over the past two years, as a consequence of Covid-19 and in particular the "lockdown" requirements, the income from some of these areas has been significantly lower than originally anticipated.

Our objective is to confirm that robust procedures are in place to ensure that all income due to the Council is identified and invoiced (where appropriate), with recovery effected within a reasonable time span, and also that it is banked promptly in accordance with the Financial Regulations. In the course of our interim audit, we undertook the following work in relation to income:

Fees and charges: We confirmed that the fees and charges for 2021-22 were approved by the Council at its meeting in February 2021, as part of the budget setting process, following detailed consideration by the F&GP Committee.

Cemetery-related fees and charges: We reviewed the interment applications and other cemetery-related activities for a sample month (July 2021). We confirmed that, in all cases, the correct amounts had been charged and that income due was received and banked on a timely basis.

Banking of income: As noted earlier in this report, we have checked and agreed one sample month's receipts transactions from cashbooks to the relevant bank statements;

Outstanding debts: We reviewed the Sales Ledger as at 31st October 2021. We were pleased to note that the overall value of long-standing debts is low and we confirmed that effective control arrangements remain in place, with appropriate action being taken in relation to outstanding payments.

Conclusion

There are no matters arising from the audit work undertaken in this area to date that require a formal comment or recommendation. We will consider the controls in other income areas at our second interim audit.

Petty Cash

As part of the internal audit certification process on the Council's AGAR, we are required to consider and comment upon the controls in place over the operation of petty cash accounts at the Council. Our objective in this area is, therefore, to ensure that appropriate controls are in place; that expenditure incurred is adequately supported by trade invoices or till receipts; that the expenditure is appropriate for the Council's requirements; that VAT has been separately identified for periodic recovery and that cheque reimbursements from the main cashbooks are properly recorded.

Petty cash accounts are operated at several locations. At this interim audit, we reviewed the procedures in place for the main petty cash account holding at Grove House, which is effectively operated on an Imprest basis with a float of £150. We checked and agreed the cash balance held at the date of the audit to the petty cash ledger, and confirmed that there was appropriate supporting information for petty cash payments made since the date of the last reconciliation. There were no matters arising.

We will undertake further work in relation to petty cash later in the year.

Conclusion

On the basis of the audit work we have undertaken to date, we consider that the control arrangements in this area are adequate and are operating effectively. There are no matters arising that require a formal comment or recommendation.

Staff Salaries

In examining the Council's payroll function, our objective is to confirm that extant employment legislation is being adhered to, that the requirements of HM Revenue and Customs (HMRC) legislation are satisfied regarding the deduction and payment over of income tax and NI contributions and that the requirements of the local government pension scheme are met.

To meet this objective, we examined the payroll procedures in place and the computations undertaken for the payments to staff in 2021-22 by reference to the October 2021 payroll documentation produced by the Council's bureau provider (Payroll Options Ltd, Milton Keynes). Our audit work involved the following:

- We confirmed that the Council has applied the approved employee pay rates for the financial year (noting that annual pay settlement to apply from 1st April 2021 has not yet been agreed);
- We confirmed that appropriate signed contracts of employment are held for all new staff appointed in 2021-22;
- We checked and agreed the detail of the salaries paid to all staff in October 2021 to the overall schedule of salaries and pay scales;
- We confirmed that tax and NI deductions have been made applying the appropriate tax code and NI Table, also ensuring that appropriate amounts are paid to HMRC;
- We confirmed that the appropriate employee and employer contributions to the pension scheme have been applied in accordance with the current arrangements and confirmed that these have been paid over to the Pension Fund Administrators on a timely basis, and
- We confirmed that the monthly net salary payments to staff agreed to the underlying records.

Conclusion

There are no matters arising from the audit work undertaken in this area to date that require a formal comment or recommendation. At our final audit visit, we will confirm that staff related costs for the year have been reported correctly in the AGAR.

Investments and Loans

Our objective is to confirm that an appropriate investment/treasury management policy is in place, that any funds not required for immediate use, whether temporarily or on a longer-term basis are invested in line with that strategy and that interest earned is brought to account correctly and appropriately in the accounting records. We also confirm that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements.

During the course of our interim audit, we confirmed that:

- As required by the 'Statutory Guidance on Local Government Investments', a Treasury Management Policy is in place and this was last updated and approved at the F&GP meeting in January 2021;

- At present, the Council does not hold any long-term investments. As noted above, surplus funds are held in either the NatWest (instant access) Reserve Account or the two CCLA Public Sector Deposit Funds;
- We have checked and agreed the half-yearly Public Works Loan Board (PWLB) loan instalment repayments made to date for 2021-22 to the PWLB third party “notification / demand” notice as part of our expenditure review.

Conclusion

There are no matters arising from our audit work in this area to date that require a formal comment or recommendation. At our final audit, we will confirm the correct disclosure of the PWLB loans in the AGAR, Section 1, Boxes 5 and 10.

DUNSTABLE TOWN COUNCIL**FINANCE AND GENERAL PURPOSES COMMITTEE****MONDAY 24 JANUARY 2022****ARRANGEMENTS FOR TOWN MEETING 2022**

Purpose of Report:	For Members to determine whether any presentation is to be given at the meeting which is scheduled to take place on 28 March 2022 at Grove House
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1. ACTION RECOMMENDED

- 1.1 That the Committee determine whether they require a presentation at this year's Town Meeting and, if so, what topic they would like presented.

2. INTRODUCTION

- 2.1 The Local Government Act 1972 requires the Town Council to call a meeting of all electors of the Parish of Dunstable between 1st March and 1st June. The Town Mayor presides at this meeting (or in his/her absence, the Deputy Town Mayor). This year the annual Town Meeting is scheduled to take place on Monday 28 March.
- 2.2 All electors for the town of Dunstable are entitled to attend the Town Meeting and speak on any town affair.
- 2.3 The venue for the Town Meeting will be Grove House. Whilst historically the meeting has also been held at Creasey Park, Grove House is a more central location and provides suitable and appropriate accommodation for the annual Town Meeting.

3. PRESENTATION

- 3.1 Members are asked to consider and advise of any suggestions for the topic of a presentation at the 2022 Town Meeting.

4. AUTHOR

- 4.1 Ian Reed, Democratic Services Manager
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DUNSTABLE TOWN COUNCIL**FINANCE AND GENERAL PURPOSES COMMITTEE****MONDAY 24 JANUARY 2022****MARKETING AND COMMUNICATIONS****Purpose of Report:** For information only.**1. MARKETING PLANS**

- 1.1 Officers will be meeting with Heads of Services this month to begin marketing plans for the 2022 financial year. These will be drafted in February, and final drafts will be completed by the end of March.
- 1.2 Goals for the year and desired marketing channels will be determined in these meetings. It is likely that social media marketing will be prioritised more in most service areas, as well as the usual methods of website promotion and Talk of the Town.

2. SOCIAL MEDIA

- 2.1 Management of the social media channels on Facebook and Twitter for Dunstable Town Council have been provisionally handed over to the Corporate Marketing and Communications Officer. Individual pages for services will still be monitored by their own management.
- 2.2 The social media channels have continued to see growth, particularly the Dunstable Town Council's main Facebook page. Interaction and engagement rates have also seen a rise, particularly in the Christmas and New Year posts. Page likes are shown below:

Facebook page likes / followers are:

Dunstable Town Council	8,539 / 9,283
Bennett's Splash Park	2,519 / 2,629
Town Ranger Services	1,216 / 1,265
Creasey Park Community Football Centre	670 / 779
Grove Corner	735 / 831
High Street Heritage Action Zone	476 / 551
Priory House	390 / 446

Twitter account followers are:

Dunstable Town Council	2,390
Dunstable Town Centre	2,147
Dunstable Events	2,014
Creasey Park Community Football Centre	691
Priory House	479

Instagram followers are:

Grove Corner	353
High Street Heritage Action Zone	155

3. **MAYORAL MARKETING**

- 3.1 Officers created an electronic Christmas card for the Town Mayor this year, that was sent out via email marketing platform MailChimp. It was successfully delivered to 88.2% of recipients and was opened 167 times. This was then shared with Council staff via Microsoft Teams, and members of the public via social media and the website.
- 3.2 Mayoral events such as the Methodist Church Garden ribbon cutting and attendance at the Luton, Dunstable & Surrounding Kenyan Community Forum Thanksgiving event were publicised on social media, with fantastic public response. Promoting more Mayoral events via social media, as well as the Town Mayor section of the website will be one of the Marketing and Communications Officers' key performance indicators.

4 **EVENT MARKETING**

- 4.1 Prior to December events taking place, posters on noticeboards and around Dunstable, as well as mentions in the November Talk of the Town, promoted the various Christmas events such as the Winter Lights Festival and the Christmas Carols and Torchlight Procession. During these events, the Town Council's Facebook page was utilised to draw in more visitors, particularly live videos of the LED light show at Winter Lights and the Church lightshow at Torchlight. Whilst the individual officers running the events will lead on the marketing for events, as detailed in their marketing plans, the Corporate Marketing and Communications Officer will assist where necessary e.g. managing social media communications during an event.

5. **STATISTICS FOR 2021**

5.1 **SOCIAL MEDIA**

Below are significant statistics from the last calendar year on the Council's Facebook pages.

299,800 reached across all Facebook pages – up 68.6% from 2020
1,400 followers gained across all Facebook pages – up 23.5% from 2020.

- 5.2 Facebook engagement was up by 24.8% compared to 2020. Three of the Council's pages have an engagement rate over the average of 28.3%. Engagement rates are shown below:

Dunstable Town Council	70.34%
Bennett's Splash Park	16.7%
Town Ranger Services	66.66%
Creasey Park Community Football Centre	10.02%
Grove Corner	18.8%
High Street Heritage Action Zone	42.2%
Priory House	19.54%

5.3 **WEBSITE**

The website continued to see growth in 2021. Below are significant statistics:

Unique website visitors 58,666 (up 39.9%)

AGENDA ITEM 7

Pages per session	2.32 (up 7.41%)
Average session duration	01:42 (up 9.2%)
Mobile users	71.35%
Desktop users	23.93%
Tablet users	4.72%
Sessions per user	1.42

- 5.4 Listed below are the top five pages for the website in 2021:

Home page
Priory House Heritage Centre page
What's On page
Bennett's Splash Park page
Creasey Park page

- 5.5 Members should note that 64.15% of all website users spent under ten seconds on the website in 2021. One of officer's goals for 2022 is to optimise the website so that users stay longer; however, can reach important information in under three clicks?

6. **GOALS FOR 2022**

- 6.1 In 2022, Officers hope to elevate the Council's marketing strategies, particularly with the new post of Corporate Marketing & Communications Officer. One of the main goals is to reach 10,000 likes on the Town Council's Facebook page and aim to have all pages with an engagement rate of over 30%. Officers also hope to increase the Council's use of other marketing methods, such as email marketing and the use of the noticeboards and mobile VMS board.

7. **AUTHOR**

- 7.1 Jemma Candy – Corporate Marketing & Communications Officer
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