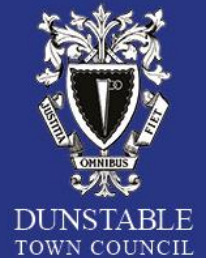


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## Notice of a Meeting of the Finance and General Purposes Committee

**Paul Hodson** Town Clerk and Chief Executive

Date: 8 March 2024

Dear Councillor,

A meeting of the **Finance and General Purposes Committee** will be held on **Monday 18 March 2024** at **Grove House in the Council Chamber**. To view the meeting live or afterwards use this link: [livestream](#). Members of the public and press are also welcome to attend in person. Members of the public may ask a question during the public session, either in person or online via MS Teams. If you would like to ask a question, please contact the Council via [democratic@dunstable.gov.uk](mailto:democratic@dunstable.gov.uk) or 01582 513000 by 4 pm on Friday 15 March 2024.

*This meeting will be filmed by the Council and broadcast live and will be capable of repeated viewing. If you are seated in the Council Chamber it is likely that the cameras will capture your image. By your presence you are deemed to consent to be filmed, and to the use of those images and sound recordings for webcasting or training purposes.*

*If you address the committee in person or via Teams, your contribution will be recorded and broadcast, unless this is during a private session, as permitted by the Access to Information provisions.*

Please see the below QR code to access the full agenda:



*Members are reminded when making decisions that the Public Sector Equality Duty 2010 requires Members to have due regard to the need to: Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Act, advance equality of opportunity between people who share a characteristic and those who don't, and to foster good relations between people who share a characteristic and those who don't.*

## AGENDA

1. Apologies for Absence
2. To approve as an accurate record the minutes of the meeting of the Finance and General Purposes Committee held on 22 January 2024 (copy previously circulated)
3. Specific Declarations of Interest
4. Actions Tracker (see page 4)
5. Referral Reports – to consider any referral reports from other Committees (to follow)
6. Marketing and Communications Report (see page 5)
7. Finance Report - Report (see page 9)
  - 7.1. Internal Audit - Report (see page 17)
8. Compliance and Facilities – (reports to follow)
  - 8.1. Retention Policy
  - 8.2. IT Tender Recommendation
9. Procurement Policy Report (see page 27)
10. Amended Budget for 2024 / 25 – Decision Report (to follow)
11. Representatives on Outside Organisations - to receive reports from representatives on the following outside organisations:
  - Citizen's Advice Management Committee – Councillor Atwell
  - Dunstable International Town Twinning Association – Town Mayor and Councillors Hollick and Kenson Gurney
  - Hospice at Home Management Committee – Councillor Jones
  - Ashton Almshouses Charity – Councillors O'Riordan and Alderman
  - Ashton Schools Foundation – Councillors Hollick and Alderman
  - Chew's Foundation – Councillors Brennan and Kenson Gurney
  - Poor's Land Charity – Councillors Hollick and Jones
  - Lockington Charity and Marshe Charity – Councillors Kenson Gurney and Jones
  - Dunstable and District Scout Council Executive – Councillor Kotarski

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

12. RECOMMENDED In terms of Schedule 12A, Local Government Act 1972, the following items will be likely to disclose exempt information relating to establishment and contractual matters and it is, therefore, RECOMMENDED that pursuant to the provisions of the Public Bodies (Admissions to Meetings) Act 1960 the public and press be excluded.
13. Bad Debt Report

14. Matters arising from the loss of the Management of the Creasey Park Community Football Centre

15. Date of the next meeting – Monday 10 June 2024 at 7.00 pm.

To: All Members of Finance and General Purposes Committee:

Councillors Liz Jones (Town Mayor), Louise O’Riordan (Deputy Town Mayor), Peter Hollick (Chairman), Gregory Alderman (Vice-Chairman), Nicholas Kotarski, Mark Davis, Richard Attwell, Michelle Henderson, John Gurney, Matthew Brennan, Wendy Bater, Phillip Crawley, Robert Blennerhassett, Johnson Tamara, and other Members of the Council for information.

FGP	193/23	18/09/2023	Talk of the Town to Businesses	To investigate further to send TOTT to businesses. A Member asked whether the Talk of The Town was delivered to businesses as well as residents.	Town Clerk and Chief Executive	Copies were delivered to ground floor town centre businesses in January by the Town Centre Manager and Marketing and Communications Officer. This will be built into the work programme as often as capacity allows.	<b>Complete</b>
FGP	239/23	13/11/2023	Annual Council Meeting	That officers look at whether the Peter Newton Pavilion would be a suitable meeting venue given the nature of the event.	Democratic Services Manager	Peter Newton Pavillion has been secured for the Annual Council Meeting	<b>Complete</b>
FGP	39/23	23/01/2023	Environmental Working Group		Head of GES	The group will be reconvened in early summer	<b>ongoing</b>

**DUNSTABLE TOWN COUNCIL****FINANCE AND GENERAL PURPOSES COMMITTEE****MONDAY 18 MARCH 2024****MARKETING & COMMUNICATIONS****Purpose of Report:** To update Members on current marketing and communications.**1 SOCIAL MEDIA**

- 1.1 Heads of Service and Management Team members work alongside the Corporate Marketing and Communications Officer to prepare content and schedule social media posts. Social media channels have continued to see significant growth in followers since the last report. Dunstable Town Council has gained a further 91 followers and it is hoped to have reached 12,000 by the next report. Even though Bennett's Splash Park is shut for the season, social posts are going out regarding the 'Priory House pop-up' events. The High Street Heritage Action Zone Facebook reached its goal of over 1,000 followers.

**Facebook page followers are:**

Dunstable Town Council	11,874 (+91)
Bennett's Splash Park	4,358 (+7)
Town Ranger Services	1,427 (+11)
Creasey Park Community Football Centre	1,117 (+20)
Grove Corner	1,228 (+12)
High Street Heritage Action Zone	1,017 (+30)
Priory House	1,327 (+67)

**X (Twitter) account followers are:**

Dunstable Town Council	2,498 (+3)
Middle Row Market	2,082 (-14)
Dunstable Events	2,043 (-12)
Creasey Park Community Football Centre	721 (-2)
Bennett's Splash Park	100 (0)

**Instagram followers are:**

Dunstable Town Council	471 (+29)
Grove Corner	447 (+7)
High Street Heritage Action Zone	258 (+1)

**LinkedIn followers are:**

Dunstable Town Council	212 (+31)
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**TikTok followers are:**

Dunstable Town Council	36 (+9)
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These figures are accurate as of 07/03/24, and + is how many gained followers since the previous report date.

- 1.2 The Town Centre Manager has been supported to produce a series of videos showcasing different businesses in the town.
- 1.3 The Council's TikTok account is still in its early stages. The most effective approach to address this issue is to focus on generating engaging video content that will contribute to the growth and retention of followers. Using TikTok is the most effect way to create videos and engage with a younger audience. The account currently has 127 likes, and the most popular video has been viewed 2,145 times.
- 1.4 The HSHAZ finishes at the end of March, and the accounts will then become inactive. Several statement posts will be going out and followers will be diverted to follow Dunstable Town Council for Priory House updates and encouraged to follow local societies such as Historical Dunstable. Accounts will then be hibernated in the best way based on current practice for each media.
- 1.5 Dunstable Town Council will no longer manage the Creasey Park Community Football Centre from April 1; the social media accounts will become inactive and as Town Council property will not be transferred over to the new management organisation. Once a press release about the change has been published, communication will be shared onto the accounts and several other statement posts will be going out.

**2 INTERNAL MARKETING**

- 2.1 Monthly staff newsletters are produced to keep employees regularly informed and updated with relevant information to ensure employees are advocates for Dunstable Town Council.

**3 EMAIL MARKETING**

- 3.1 Monthly Councillor newsletters are sent with all relevant information which includes bulletins and Dunstable Town Council events. Officers would welcome feedback or suggestions on the Councillor newsletters.
- 3.2 The Corporate Marketing & Communications Officer is planning to produce a Dunstable Town Council public email newsletter in the future once technical challenges have been resolved.

**4 WEBSITE**

- 4.1 Retendering for a new website will be late summer with the launch in 2025 to incorporate it with the 40-year anniversary of Dunstable Town Council. The new design and structure of the website will make it more mobile-friendly, as over 70% of users come directly to the website via their mobile. The website is still primarily being looked after by the Corporate Marketing and Communications Officer, along with other officers from services area updating their content and Treacle Factory on hand for support.

**Top web pages (January to March 2024)**

Events for February	1,528
Priory House	1,414
Creasey Park	1,352
Grass pitch fixtures	1,350

Events for January 1,119

**Traffic acquisition (January to March 2024)**

Organic search (google, Bing etc)	5,972
Organic social (from social)	1,500
Direct	2,602
Website visitors	10,196
Page session	15,325
Engagement session per user	0.81s
Mobile users	64.5%
Desktop users	32.1 %
Tablet users	3.4%

- 4.2 We will unpublish the majority of the pages the from website Creasey Park website pages after 1 April. On the main first page, we will have a statement, redirection, a summary of the Council's achievements during our management of the centre and a FAQ section.

**5 NOTICEBOARDS**

- 5.1 Noticeboards across the wards are regularly updated showcasing a range of local services and events. The Corporate Marketing and Communications Officer ensures the information showcased is in date with a preferred uniform design (A4 size). The noticeboards continue to be regularly updated with the help of the Town Rangers.
- 5.2 Currently in the ward noticeboards is an overview of the 2024 events programme, Goodbye to Hi Middle Row Market, Dunstable Downs – sharing your memories, the Dunstable community group, along with joining the Good Companions Club and ward Councillors information. The town centre noticeboards have an overview of the 2024 events programme which will be switched for an individual event poster of St. George's Day in the next coming weeks.

**6 WHAT'S ON WINDOW**

- 6.1 Many local organisations and community groups are making use of the What's on Window with a range of submission requests every month. The window is updated on the first working week of the month. Various social media posts will be going out to encourage more submissions. The Corporate Marketing and Communications Officer regularly updates the design and content for the presentation to be displayed on the screen. The Town Centre Manager makes sure the latest version is uploaded.

**7 TALK OF THE TOWN**

- 7.1 The next edition for Talk of the Town will be for April and is currently in the design process. It is scheduled for delivery week commencing the 5 April. It is a 16 page edition and will include the decision on Creasey Park and the reveal of the headliner act for Party in the Park.
- 7.2 Tate Tours advertised in January in Talk of the Town and are keen to advertise again in the July edition. Officers continue to seek other advertisers.

**8 PRESS RELEASES**

- 8.1 The Corporate Marketing and Communications Officer produces and circulates press releases to a dedicated distribution list after every event or achievement. The latest press releases published were for the Roll of Honour and the Period Dignity Awards for Asthon Square Toilets, Middle Row Market, goodbye to Hi and the Million Hours Fund. Over the next coming week, the official press release around Creasey Park will be going out.

**9 MAYORAL**

- 9.1 The Corporate Marketing and Communications Officer has been working with the Town Mayor Councillor Liz Jones and the Democratic Service Manager to prepare for the upcoming mayoral charity events.
- 9.2 Email campaigns are sent to the Mayoral list via MailChimp. Social media posts are published to make residents aware of the events, along with updating the website with ticket information and a Mayoral monthly summary.

**10 AUTHOR**

- 10.1 Rachel Connor – Corporate Marketing & Communications Officer  
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**DUNSTABLE TOWN COUNCIL****FINANCE AND GENERAL PURPOSES COMMITTEE****18 MARCH 2024****FINANCE REPORT**

<b>Purpose of Report</b>	<p>To:</p> <p>1.1) provide a revenue budgetary control report for the financial year until 31 January 2024</p> <p>1.2) provide detail of the Council's earmarked reserves as of 29 February 2024</p> <p>1.3) present to Members the 2<sup>nd</sup> interim Internal Audit report for financial year 2023/24</p> <p>1.4) provide detail on current investments</p>
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**1 ACTIONS RECOMMENDED**

- 1.1 For Members to note the revenue budget position for the period from 1 April 2023 to 31 January 2024.
- 1.2 For Members to note the current balance of the Council's earmarked reserves as at 29 February 2024.
- 1.3 For members to receive and note the second interim Internal Audit Report for financial year 2023/2024, which concludes that the Council '*continues to maintain an adequate and affective system of internal control. The records held in support of the accounting transactions continue to be of a high standard and provide an effect audit trail, with clear cross-referencing of all relevant documentation*'.
- 1.4 For Members to note current investments.

**2 INTRODUCTION**

- 2.1 This budgetary control report summarises the net expenditure against the budget for each service area as of 31 January 2024. This forms the basis for the projected outturn at the end of this financial year taking account of current known variances.

**3 REVENUE BUDGETARY REPORT**

- 3.1 The summary at Appendix 1 shows the net expenditure at 31 January 2024 per service area and gives 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 forecast revenue underspend at the end of the financial year of **£279,658**, which takes account of the underachievement forecast for Creasey Park Community Football Centre (CPCFC) and the National Pay Award agreed in November 2023 which has resulted in a saving on the budgeted salaries for the current financial year, along with a substantially greater income achieved from interest on the Council's reserves than budgeted.
- 3.3 Members are reminded that proposals for allocating the forecast underspend have been included in the budget approved for 2024/2025.
- 3.4 Within the **Town Clerk and Chief Executive's Office** the overall variance is forecast to be £144,506 underspent. Significant variances to the budget are as follows:
- *Staff Costs* to be underspent by £23,228 due to the pay award agreed being less than budgeted.
  - *Central Services* are predicted to be overspent by £9,030, mainly due to the appointment of solicitors for the Priory House lottery funding project.
  - *Grove House* is due to be overspent by £3,396, due to the business rates increase for this financial year.
  - *Corporate Management* income is due to overachieve by £137,208 due to a large increase in investment and bank interest received to date and forecast to achieve throughout the year; a saving on VAT unclaimable due to changes in legislation for sports pitches and a saving on the Insurance premium, offset by increased costs of the production of Talk of the Town.
  - *Democratic Management* is due to be overspent by £10,296 due to May 2023 election and January 2024 bi-election costs exceeding the reserve balance, cost of a road closure for Remembrance previously not charged for, and the repairs required to the Mayoral Chain.
- 3.5 Within **Grounds and Environmental Services** the overall variance is forecast to be £77,008 underspent. Significant variances in the budget are as follows:
- *Grounds Staff Costs* are predicted to be underspent by £44,504 due to the pay award agreed being less than budgeted together with vacancies in the first quarter of this financial year.
  - *Allotments* are due to be overspent by £5,029; this is due to increased water usage and budget for electricity recharge being delayed pending the Men In Sheds lease being finalised
  - *Cemetery* is due to overachieve by £29,854, mainly due to income exceeding budget.
  - *Recreation Grounds* forecast to overachieve by £1,710, mainly due to a maintenance contract secured in year.
  - *Town Centre and Gardens* is forecasting an overachievement of £14,339; this is predominantly due to the Central Bedfordshire Council maintenance contract being finalised above budget, offset by increased electricity costs on the Skatepark.
  - *Bennett Memorial Recreation Ground Splash Park* is due to be overspent by £5,464 which is mainly due to the extraction flue being vandalised, as well as an increase in stock costs offset by underachieving on income for the season.

- 3.6 **Community Services** the overall variance is forecast to be £61,859 underspent, significant variances to budget are as follows:
- *Staff Costs* are forecast to be underspent by £3,777, due to the pay award agreed being less than budgeted.
  - *Older People's Support Service* is due to underspend by £5,568, due to reduced transport costs offset by underachieving on income due to reduced numbers of members during the first half of the year.
  - *Town Centre Services* is due to overachieve by £10,462; this is mainly due to a credit VAT adjustment for the 4 years previous as well as savings on staff costs due to the pay award being less than budgeted.
  - *Priory House* is due to be underspent by £36,807; this is largely due to the pay award being less than budgeted together with reduced staffing following closure of the Tearooms. This is offset by stock cost savings due to closure.

#### 4 RESERVES

- 4.1 The schedule enclosed at Appendix 2 provides detail of actual contributions to, and expenditure from, reserve funds as at 28 February 2024.

#### 5 INVESTMENTS UPDATE

- 5.1 Dunstable Town Council's current bank and investment account balances as 29 February 2024 were as follows:

Account	Balance	Interest earned in month
Current Account	£10,000.00	-
Business Reserve Account	£180,597.05	£440.80
CCLA Deposit Account 1 – CP 3G Pitch	£96,499.07	£429.80
CCLA Deposit Account 2	£2,438,394.78	£11,914.54

#### 6 FINANCIAL GOVERNANCE

- 6.1 Councillors should, as a minimum, view and audit the Council's accounts on a quarterly basis.
- 6.2 The last quarterly financial Councillor audit took place virtually and was completed on 1 March 2024 with the Chair of Finance and General Purposes Committee, Councillor Hollick, Vice Chair Councillor Alderman and the Town Mayor, Councillor Jones taking part. The Councillors carried out a 'mini audit' which included requests of financial information on various purchase ledger invoices paid, contract information and bank statement queries, together with verifying the bank statements of all accounts against the Accounts Software relating to October, November and December 2023.
- 6.3 Further quarterly meetings have been arranged, and all Councillors on the Finance and General Purposes Committee have been invited to attend any future Financial Governance Audit meetings they can make.

**7 INTERNAL AUDIT**

- 7.1 Members are asked to note the second interim Internal Audit Report appended to this report (appendix 3) and will be pleased to note that the report concludes that the Council's financial systems remain robust and records continue to be of a high standard.
- 7.2 The final internal audit for financial year 2023-2024 is due to take place in May 2024, where the Annual Governance Return will be reviewed and signed off the Internal Auditor.

**8 FINANCIAL IMPLICATIONS**

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

**9 APPENDICES**

Appendix 1 – Summary of Net Revenue Expenditure at 31 January 2024  
Appendix 2 – Summary of Earmarked Reserves at 29 February 2024  
Appendix 3 – Second interim Internal Audit Report 2023/2024

**10 AUTHOR**

Lisa Scheder – Head of Finance and Responsible Financial Officer  
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Dunstable Town Council

Summary of Actuals vs Budget

31 January 2024

**Town Clerk and Chief Executive's Office**

	Service Area	Budget 2023/24	Actuals to Date	Year-end Forecast	Year-end Variance
100	Staff Costs	-429,849	-335,540	-406,621	23,228
101	Central Services	-110,770	-105,023	-119,800	-9,030
102	Grove House	-32,436	-22,656	-29,040	3,396
106	Corporate Management	-117,115	23,347	20,093	137,208
107	Democratic Management & Representation	-23,500	-29,867	-33,796	-10,296
110	Capital & Projects (inc loan charges)	-98,666	-93,684	-98,666	0
	<b>Grand Total</b>	<b>-812,336</b>	<b>-563,423</b>	<b>-667,830</b>	<b>144,506</b>

**Grounds and Environmental Services**

	Service Area	Budget 2023/24	Actuals to Date	Year-end Forecast	Year-end Variance
200	Staff Costs	-814,800	-636,893	-770,296	44,504
201	Allotments	3,200	-1,086	-1,829	-5,029
202	Cemetery	63,917	78,060	93,771	29,854
205	Recreation Grounds	-73,450	-56,394	-71,740	1,710
403	Town Centre and Gardens	-40,630	-18,946	-26,291	14,339
206	Town Ranger Service	-12,400	-8,634	-11,591	809
210	Capital & Projects	-101,784	-109,085	-101,784	0
	Sub Total	-975,947	-752,978	-889,760	86,187

INCOME	111	Income: Creasey Park - Football	229,322	246,433	226,000	-3,322
COSTS	111	Costs: Creasey park - Football	-108,209	-80,485	-91,327	16,882
INCOME	112	Income: Bar & Catering	234,249	225,833	265,899	31,650
COSTS	112	Costs: Bar & Catering	-386,944	-389,368	-435,869	-48,925
		Sub Total	-31,582	2,413	-35,297	-3,715

115	Bennett Memorial RG Splash Park	-35,575	-41,078	-41,039	-5,464
	<b>Grand Total</b>	<b>-1,043,104</b>	<b>-791,643</b>	<b>-966,096</b>	<b>77,008</b>

**Community Services**

	Service Area	Budget 2023/24	Actuals to Date	Year-end Forecast	Year-end Variance
300	Staff Costs	-278,202	-223,264	-274,425	3,777
209	Older People's Support Service	-29,407	-11,569	-23,839	5,568
303	Community Engagement (inc Grants)	-20,207	8,536	-20,007	200
304	Grove Corner	-25,382	-21,331	-23,952	1,430
401	Events Programme	-135,955	-118,797	-136,016	-61
405	Town Centre Services (inc Special Markets)	-75,182	-50,883	-64,720	10,462
407	Public Conveniences (Ashton Square)	-3,875	-4,743	-5,172	-1,297
306	High Street Heritage Action Zone	-29,357	-41,780	-24,384	4,973
310	Capital & Projects	-70,201	96,243	-70,201	0
	Sub Total	-667,768	-367,588	-642,716	25,052

402	Income: Priory house - Tea Rooms	150,000	85,980	95,000	-55,000
402	Costs: Priory house - Tea Rooms	-61,000	-39,676	-46,000	15,000
402	Income: Priory house - Shop	16,600	16,851	17,500	900
402	Costs: Priory house - Shop	-7,500	-8,475	-9,000	-1,500
402	Other Costs (Inc Staff)	-366,137	-236,483	-288,730	77,407
402	Sub Total	-268,037	-181,803	-231,230	36,807

	<b>Grand Total</b>	<b>-935,805</b>	<b>-549,391</b>	<b>-873,946</b>	<b>61,859</b>
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	<b>DTC Grand Total</b>	<b>-2,791,245</b>	<b>-1,904,457</b>	<b>-2,507,872</b>	<b>283,373</b>
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*In year commitments from General Reserve*

Precept	-2,791,245	<b>Balance</b>	<b>283,373</b>
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*Allocation to/from CPCFC Reserve at year end*

**-3,715**

**279,658**

**Dunstable Town Council - Reserves Summary 2023/24**

	Description	Officer	Balance as at 01.04.23	Contributions Revenue/ Other	Expenditure in year	Bal as at 29.02.24	Commitments/Programme of works, etc	Committed Amount	Bal after committed
310	General Reserve	TC&CE / HofF	£553,930	£62,977		£616,907			£616,907
311	Corporate Plan Development Reserve	TC&CE / HofF	£5,000			£5,000	FGP 12.06.23- Minute 141/23- £5,000 for development of 4 year corporate plan	£5,000	£0
312	Vehicles Reserve	HofGES	£46,280	£10,000	£36,263	£20,017			£20,017
313	CPCFC Reserve	TC&CE	£44,620		£10,655	£33,965	Bal of £3,798 - 4 years sponsorship 22/23-25/26 (from £7,596)	£3,798	£30,167
314	Christmas Lights Reserve	HofCS	£5,232	£7,000	£10,138	£2,094	5 year replacement lighting plan 21/22-25/26	£364	£1,731
315	Street Dressing Reserve	HofCS	£14,336		£8,909	£5,427	FGP 12.06.23- Minute 141/23= bal of £4,540 for streeting dressing (of £18,000 approved)	£5,427	£0
316	Downside Building Maintenance Res	HofCS	£41,209	£11,793		£53,002	FGP 12.06.23- Minute 141/23= £36,679 & £8,792.55- for 2nd phase roof repairs	£45,472	£7,530
317	Grove Corner Building Maint Reserve	HofCS	£33,565	£4,000	£3,000	£34,565	Chairmans Approval 17.04.23= bal of £2,000 roof survey & development plans (of £5,000 approved)	£2,000	£32,565
318	Building Security Systems	TC&CE / HofF	£5,357			£5,357			£5,357
319	Cemetery Memorial Safety	HofGES	£0	£1,500		£1,500			£1,500
320	Priory House Tearooms Equipment	HofCS	£4,500	£1,500		£6,000			£6,000
321	IT/Equipment Reserve	TC&CE / HofF	£38,002	£20,000	£2,100	£55,902	FGP 12.06.23- Minute 141/23 - £10,000 for IT Contract retendering/members tablets	£10,000	£45,902
322	Older People's Day Care Svce	HofCS	£12,325			£12,325			£12,325
323	Election Reserve	TC&CE / HofF	£43,017	£12,500	£55,517	£0			£0
324	Grove House Building Reserve	TC&CE / HofF	£148,550	£29,000		£177,550			£177,550
325	Priory House Works Contingency	HofCS	£29,864			£29,864	FGP 12.06.23- Minute 141/23= £29,864- for Priory House contingency	£29,864	£0
326	Mayoral Reserve	TC&CE / HofF	£3,000			£3,000	FGP 19.01.15-Minute 24 - to be retained for transport/allowance as required		£3,000
327	Priory House Exhibition	HofCS	£11,149			£11,149			£11,149
328	Priory Churchyard	HofGES	£0			£0			£0
329	Performance Area Reserve	HofCS	£39,113		£38,505	£609	Chairmans Approval 09.03.23= Bal of £609 for additional repairs/refurbishment costs (from £6,263 agreed)	£609	£0
330	Town Twinning Reserve	TC&CE / HofF	£8,239	£500		£8,739	Retained for twinning activities to be determined		£8,739
331	Tree Reserve	HofGES	£2,578	£15,000	£2,790	£14,788	FGP 12.06.23- Minute 141/23- Bal of £14,300 for 23/24 work requirements (from £17,090 agreed)	£14,300	£488

332	Open Spaces Improvement Plan	HofGES	£47,933	£15,000	-£3,844	£59,089	FGP 20.01.20- Minute 8- Bal of £4,723 for improvement works (from £26,668 agreed); Council 29.06.20- Minute 85- £15,000 agreed for Priory Gardens Pergola Repairs; FGP 22.01.24- Minute XX/24- £5,700 for 30 new bins	-£25,423	£33,666
333	Priory House Building Reserve	HofCS	£235,646			£235,646	Chairmans Approval 08.07.22= bal of £9,446 - lease of bean machine (£10,000 approved); FGP Minute 41/23 23.01.23- £21,200- drainage, infill and electrical works; FGP Minute 41/23 23.01.23- £205,000- tendering process for additional works	-£235,646	£0
334	Pavilion Buildings Maintenance Res	HofGES	£26,930	£15,000	-£11,480	£30,449	FGP Minute 147 26.09.22- Bal of £6,767 for Meadowway Store Refurbishment (from £9,908 agreed)	-£6,767	£23,682
335	Church Street Phone Box Maintenance	HofGES	£5,000			£5,000	FGP 12.06.23- Minute 141/23= £5,000 for Church Street phone box maintenance	-£5,000	£0
337	Member Training Reserve	TC&CE / HofF	£1,000			£1,000	FGP 12.06.23- Minute 141/23= £1,000 for Members training / induction	-£1,000	£0
338	Allotments Reserve	HofGES	£18,300	£5,000		£23,300	FGP Minute 107 20.06.22 - 5 year infrastructure improvement programme- upto £42,800 (includes £5,000 pa contributions)	-£11,931	£11,370
339	Creasey Park 3G Pitch - Interest	TC&CE	£8,649	£3,780		£12,429	Interest accrued on ringfenced deposit		£12,429
340	Capital Finance Account	TC&CE	£144,023			£144,023	Depreciation account saving - allocated to 2024/25 budget	-£144,023	£0
341	Outdoor Leisure (non play) Reserve	TC&CE / HofGES	£25,718		-£15,399	£10,319			£10,319
342	Memorial Kerbs Reserve	HofGES	£6,570		-£6,109	£461	Chairmans Approval 25.07.23= bal of £210- purchase of 10 Sanctums (from £6,270 approved)	-£161	£300
343	Cemetery Building Maintenance Res	HofGES	£31,924	£5,000	-£24,643	£12,281	FGP 20.09.21- Minute 148- Bal of £442 for various repair works (from £58,342 agreed)	-£442	£11,839
344	Fencing Maintenance Reserve	HofGES	£6,020			£6,020	FGP 13.11.23- Minute 234/23 = £6,019 for Mentmore entrance modification and fencing	-£6,019	£1
345	Events Reserve	HofCS	£3,000			£3,000	FGP 12.06.23- Minute 141/23= £3,000 for Events increased costs expected	-£3,000	£0
346	HSHAZ/Priory House HAR	HofCS	£450,519	£792,327	-£1,173,512	£69,335	HSHAZ scheme programme / HAR 1 Priory House works programme	-£69,335	£0
348	NEW - Unfulfilled Orders	TC&CE / HofF	£60,452		-£47,037	£13,416	Unfulfilled orders committed in 2022/23	-£13,416	£0
	<b>Earmarked Reserves Total</b>		<b>£2,161,551</b>			<b>£1,723,529</b>		<b>-£638,995</b>	<b>£1,084,535</b>

Capital Receipt - Sale of Land at Meadway

	Description	Officer	Balance as at 01.04.23	Contributions Revenue/ Other	Expenditure in year	Bal as at 29.02.24	Commitments/Programme of works, etc	Committed Amount	Bal after committed
370	Capital Receipts Reserve	TC&CE / HofF	£1,000		-£1,000	£0	£500,000 Income from sale of land- Council approval for creation of reserves		£0
371	NEW - White Lion Land Landscaping	HofGES	£10,000			£10,000	Council 05.12.22 Minute 210- creation of new reserve from capital receipt received July 2022	-£10,000	£0
372	NEW - New Cemetery Development	HofGES	£75,000	£1,000	-£37,185	£38,816	Council 05.12.22 Minute 210- creation of new reserve from capital receipt received July 2022; FGP 12.06.23- Minute 141/23= £1,000 unallocated balance from meadway capital receipt trf; FGP 18.09.23- Minute 187/23= balance of the reserve for development of he new cemetery	-£38,816	£0
373	NEW - Grounds Depot Extension	HofGES	£100,000			£100,000	Council 05.12.22 Minute 210- creation of new reserve from capital receipt received July 2022	-£100,000	£0
374	NEW - Luton Road MUGA	HofGES	£100,000		-£98,127	£1,873	Council 05.12.22 Minute 210- creation of new reserve from capital receipt received July 2022	-£1,873	£0
375	NEW - Priory House Furniture	HofCS	£26,000			£26,000	Council 17.04.23 Minute 104/23- creation of new reserve from capital receipt received July 2022	-£26,000	£0
376	NEW - Kingsbury Pavilion Refurbishment	HofGES	£170,000			£170,000	Council 17.04.23 Minute 104/23- creation of new reserve from capital receipt received July 2022	-£170,000	£0
377	NEW - Splash Canopies	TC&CE	£18,000		-£15,127	£2,873	FGP 12.06.23- Minute 141/23- bal of £2,873 for purchase and installation of Splash Canopies, benches and parasols (from £18,000 approved)	-£2,873	£0
	<b>Capital Receipts Total</b>		<b>£500,000</b>			<b>£349,562</b>		<b>-£349,562</b>	<b>£0</b>

S106/External Funding/Ringfenced Expenditure specified by funding body

350	Developers Contributions- CAP	HofGES	£18,065		-£6,342	£11,723	Frenchs Avenue S106 £7,437; Frenchs Avenue Fencing £4,286		£11,723
351	CPCFC Capital	TC&CE	£83,641			£83,641	Retained for future repair/replacement of All Weather Pitches at CPCFC (with 339 above)		£83,641
352	Development Contributions- REV	HofGES	£34,316			£34,316	£8,000 committed in 23/24 revenue budget from Bal of £30,129 for Willoughy (from S106 £47,645) Bal of £4,038 for Court Drive Landscaping (from CBC £15,000)	-£12,038	£22,278
570	Joint Committee Fund	HofCS	£49,984	£38		£50,021	Bal in holding code as committed Joint Committees fund only = not DTC	-£50,021	£0
	<b>S106/External Funding Total</b>		<b>£186,006</b>			<b>£179,701</b>		<b>-£62,059</b>	<b>£117,642</b>
			<b>£2,847,557</b>			<b>£2,252,792</b>		<b>-£1,050,616</b>	<b>£1,202,177</b>

Key:

= Finance and General Purposes Committee

= Grounds and Environmental Services Committee

= Community Services Committee



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**Dunstable Town Council**

*Internal Audit 2023-24 (Second Interim Report)*

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*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 2023-24 financial year.

This report sets out the results of our second interim internal audit visit in relation to 2023-24, which was undertaken on 27<sup>th</sup> and 28<sup>th</sup> February 2024. It updates the report issued following our first interim audit, in November 2023. Once again, we wish to thank Council staff for providing the documentation and explanations required to enable us to complete our audit work.

## Internal Audit Approach

In carrying out our 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 fit for the purposes intended.

Our audit programme is designed to afford assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the '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 were pleased to note that the one recommendation arising from our first interim audit has been addressed in an appropriate manner and we can confirm that there are no matters arising from our latest audit visit that require a formal comment or recommendation. We ask that Members consider the content of this report.

<p>This report has been prepared for the sole use of Dunstable Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.</p>
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# 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 maintains its accounting records using the RBS Rialtas ‘Omega’ software, which is generally acknowledged as a market leader at this tier of local government.

Day-to-day business banking services continue to be provided by NatWest Bank. Two accounts are held, 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 Business Reserve Account, 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 2023-24 to the closing balances on the 2022-23 AGAR and the detailed accounts;
- Verified that the financial ledgers remained “in balance” as at 31<sup>st</sup> January 2024;
- Confirmed that the accounting code structure remains appropriate for the Council’s budget reporting and control requirements;
- Checked and agreed transactions in the Omega cashbooks for the Current and Business Reserve accounts to the relevant NatWest bank statements for May and October 2023, plus January 2024;
- Checked the bank reconciliations for all active bank account reconciliations, including the CCLA deposits, as at 31<sup>st</sup> October 2023 and 31<sup>st</sup> January 2024, confirming that there are no long-standing uncleared cheques or other anomalous entries;
- Confirmed that the bank reconciliations continue to be subject to regular independent review by councillors, as part of the quarterly ‘financial Councillor audit’ and that the latest investment position is reported at each Finance & General Purposes Committee (F&GP) committee, as part of the RFO’s financial report;
- Noted that the External Auditors issued their ‘report and certificate’ on the Council’s 2022-23 AGAR on 26<sup>th</sup> September 2023 and that there were no significant matters arising, and
- Confirmed that the Council continues to ensure that its IT systems are regularly backed-up offsite.

### *Conclusion*

*There are no matters arising from the audit work undertaken in this area to date 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 audits, 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 might 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. The most recent Financial Regulations were adopted by the F&GP Committee on 20<sup>th</sup> March 2023, with revised "Constitution, Standing Orders and delegation to committees and officers" approved by the Council on 26<sup>th</sup> June 2023;
- A range of other policies and procedures remain in place and are reviewed on a regular basis, and
- The Council continues to exercise the General Power of Competence. This was re-adopted at the first Annual meeting of the new Council on 15<sup>th</sup> May 2023 and will apply for the 4-year term to May 2027.

### *Conclusion*

*There are no matters arising from the audit work undertaken in this area to date 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.

At our second interim audit, we continued with our review of the procedures in place in this area. To test compliance with the above criteria, we reviewed a sample of 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 80<sup>th</sup> payment as recorded in the Omega cashbook. The overall gross value of expenditure in our sample in the year to date totalled £1,609,874.

The Council makes use of a NatWest Commercial Credit Card, with a monthly limit of £6,000, which is used mainly for items such as internet purchases and subscriptions. There are currently three users, each with a monthly expenditure limit of £2,000. The Card is settled monthly by direct debit. We reviewed the statements for two sample months (November and December 2023), confirming that all purchases were adequately supported by receipts and were appropriate to the Council's business, and that, where appropriate, VAT was accounted for correctly.

A Fuel Card is also in use, for the purchase of fuel for the Council's vehicle fleet. We confirmed that appropriate receipts had been obtained to support the payments made in one sample month (December 2023). We noted that the use of the Fuel Card is now significantly less than in previous years, due to restrictions on the entitlement to use 'red diesel'.

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 confirmed that the Returns for the first three quarters of 2023-24 had been submitted by the time of our second interim audit.

As part of our testing of expenditure, we reviewed the approach followed in relation to the tender for work in relation to the High Street Heritage Action Zone (HSHAZ) project. We confirmed that a sound approach was taken to the management of the tender process, including the involvement of specialist external architects in the evaluation of tenders received and that, in accordance with the national regulatory requirements, the tender was published on the Government's Contracts Finder website.

The one matter we noted from our review was that the minutes of the Community Services Committee of 30<sup>th</sup> October 2023, at which the outcome of the tender process was reported, did not formally confirm Member approval the award of the contract, which is required by the Council's standing orders. We have confirmed that committee or Full Council approval (as appropriate) will be formally minuted in respect of all future tender decisions.

At the time of our second interim visit, a tendering process for the provision of IT services was nearing completion. We will consider the approach followed at our final audit.

### ***Conclusion and recommendation***

***There are no matters arising from the audit work undertaken in our second interim audit visit 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 significant 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 the overall approach to risk management has been updated significantly during 2023-24. At the F&GP meeting on 22<sup>nd</sup> January 2024, a new Risk Management Policy was formally adopted, together with revisions to the detailed Corporate & Financial Risk Assessment and a Business Continuity Plan.

The Council's primary insurance cover continues to be provided by Zurich Municipal and we have reviewed the schedule for the current policy (to 31<sup>st</sup> March 2024) 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 £2.0 million, all of which appear to be adequate to meet the current needs of the Council.

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 quarterly external inspections by the Play Inspection Company to confirm compliance with national regulatory standards. At our first interim audit, we reviewed the summary of inspection findings provided by the Grounds Operations Manager, which summarised the results of the inspections undertaken in September 2023. We confirmed that no significant risks had been identified and that the Grounds Maintenance team is addressing the various matters reported.

### ***Conclusion***

***There are no matters arising from the audit work undertaken in this area to date 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 audit we considered the information provided to the Council on progress against the 2023-24 budget. The F&GP Committee continues to receive financial monitoring reports at each meeting, with over/under-spends and the level of earmarked reserves the subject of regular review. We noted that the most recent report, detailing performance for the first half year, estimated an overall underspend of approximately £220,241 which was to be taken into consideration in setting the 2024-25 budget. We confirmed that the financial monitoring reports also continue to provide Members with details of the movements in earmarked reserves during the year and an up-to-date summary of the overall funds held in the various accounts.

In the course of our second interim audit, we reviewed the approach taken by the Council to setting its budget and Precept for 2024-25. As in previous years, the budget process involved detailed consideration by the various committees, in particular F&GP, before the Precept was

formally approved by the Full Council at its meeting on 6<sup>th</sup> February 2024. The Precept has been set at £2,933,469 (£2,791,245 for 2023-24), which represents a £219.93 Council Tax charge per annum for a Band D property, an increase of 4.98% from the previous year.

We are satisfied that Members were provided with an appropriate level of information on which to base the budget decision, with comprehensive supporting documentation within the budget pack produced by the Head of Finance & RFO and the Town Clerk & Chief Executive. This included detailed consideration of future reserve requirements and the level of fees and charges that will apply in 2024-25.

### ***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 review the 2023-24 revenue outturn and the year-end reserves position at our final audit visit.***

## **Income**

The Council receives income from a wide variety of sources including the Allotments, Cemetery, Creasey Park, Specialist Markets, Priory House, plus bank and deposit interest.

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 audits, we undertook the following work in relation to income areas:

*Fees and charges:* We confirmed that the fees and charges for 2023-24 were approved by the Council as part of the annual budget setting process, following detailed consideration by the F&GP Committee. As noted in the previous section, a similar approach has been taken in determining the fees and charges for 2024-25.

*Banking of income:* As noted earlier in this report, we have checked and agreed three sample months' receipts transactions from the cashbooks to the relevant bank statements, confirming the timeliness and accuracy of transactions.

*Creasey Park Community Football Centre – facilities hire:* We reviewed the booking records for a sample week in September 2023, confirming that all of the hires in that week were either covered by a long-term hire agreement or subsequent bookings and that, in the case of one-off function bookings, these had been paid for in advance. There were no issues arising.

*Cemetery-related fees and charges:* We have reviewed the interment applications and other cemetery-related activities for a sample month (November 2023). We confirmed that, in all cases, the correct amounts had been charged and that, with minor exceptions, the income due had been received and banked on a timely basis.

*Allotment income:* We reviewed the records for the current allotment year (which commenced on 1<sup>st</sup> January 2024), confirming that requests for rental payment were sent to all allotment holders on a timely basis. At the time of our second interim visit, only a very few payments remained outstanding and reminder letters have been sent. We noted that revised

allotment agreements have recently been sent out to allotment holders, which will apply from 1<sup>st</sup> April 2024 onwards. We will confirm the receipt of signed agreements at our final audit.

*Specialist markets:* We reviewed the spreadsheet records maintained in relation to the Christmas “Twilight” market held on 8<sup>th</sup> December 2023 to supporting information, to confirm that the correct amounts had been charged to stallholders, that payments were received on a timely basis, and that the details of insurance cover required by the Council had been provided. There were no matters arising.

*Outstanding debts:* We reviewed the Sales Ledger as at 31<sup>st</sup> January 2024. We were pleased to note that the overall value of long-standing debts remains relatively low and we confirmed that effective control arrangements remain in place, with appropriate action being taken in relation to outstanding payments. From our discussions with the Head of Finance & RFO that a report will be taken to Members in March 2024 to confirm the action to be taken in relation to two potential bad debts.

The most significant outstanding debts, by value, relate to the football clubs who use the Creasey Centre Community Football Centre, who are billed on a seasonal basis. Following the recent loss of the management contract for Creasey Park, with effect from 31<sup>st</sup> March 2024, an exercise is due to be undertaken in the coming month to ensure that appropriate arrangements are in place to recover all outstanding hire fees due for the period up to 31<sup>st</sup> March 2024.

### **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 year-end debtors position at our final audit visit.***

## **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.

At our first 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 first interim 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. We also checked and agreed the balance of the petty cash and the bar till floats held at Creasey Park.

At our second interim, we confirmed that regular reviews of other petty cash floats are being undertaken by the Finance team. We reviewed the Priory House petty cash schedule that had been submitted for the period to 27<sup>th</sup> February 2024 and confirmed that all payments were supported by appropriate receipts.



**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, we will confirm that the correct petty cash balances have been included in the cash and bank figure in Section 2, Box 8 of the AGAR.*

**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 2023-24 by reference to the November 2023 payroll documentation produced by the Council's external payroll bureau (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 the annual pay settlement to apply from 1<sup>st</sup> April 2023 was agreed at the start of the month and back-pay included in the November payroll;
- From review of the contracts of employment for a sample of full and part-time staff whose employment commenced in 2023-24, we confirmed that appropriate signed contracts of employment are held;
- We checked and agreed the detail of the salary payments made to a sample of staff in November 2023 to the latest 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.*

**Asset Register**

During the 2023-24 financial year, the Council has purchased the RBS 'Asset Inventory' software, to replace its existing asset records, which will be used to maintain a detailed record

of all assets held by the Council going forward. We have confirmed that an exercise is currently underway to populate the inventory from existing asset records so that it can be used to complete the asset and investment figure in the 2023-24 AGAR.

### **Conclusion**

**We have not undertaken any work in this area, to date. At the final audit, we will review the completed asset inventory and confirm that the total value of assets owned by the Council is included correctly in Section 2, Box 9 of 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 audits, we confirmed the following:

- 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 on 18<sup>th</sup> September 2023;
- At present, the Council does not hold any long-term investments. As noted earlier in the report, surplus funds are held in either the NatWest (instant access) Business Reserve Account or the two CCLA Public Sector Deposit Fund accounts, and
- We have checked and agreed the Public Works Loan Board (PWLB) loan instalment repayments made in the year to date to the third party “demand” notices from the UK Debt Management Office;

### **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 visit for the year, we will confirm that there is correct disclosure of the PWLB loan repayments and outstanding balances in Section 2, Boxes 5 and 10 of the AGAR.***

**DUNSTABLE TOWN COUNCIL**

**FINANCE AND GENERAL PURPOSES COMMITTEE**

**MONDAY 18 MARCH 2024**

**PROCUREMENT POLICY**

<b>Purpose of Report:</b>	To: 1.1) For members to approve the amended Procurement Policy 1.2) For members to approve the amendments to the Financial Regulations and Standing Orders
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**1. ACTION RECOMMENDED**

- 1.1 For members to approve the amended Procurement Policy provided at Appendix 1 to the report.
- 1.2 For members to approve the amendments described to the Financial Regulations and Standing Orders following the updates made to the Procurement Policy.

**2. INTRODUCTION / BACKGROUND**

- 2.1 The Council adopted a Procurement Policy in January 2021 as, although the Council have a wide range of policies covering both corporate and service specific subjects, the Council had not considered and adopted a specific procurement policy relating to its aims and objectives around the procurement of goods and services.
- 2.2 The Policy advocates local procurement, wherever possible. It also supports the delivery of the Council’s Environment and Sustainability Policy and will specifically help to deliver the Council’s aim of achieving carbon neutral status by 2030.
- 2.3 The Procurement Policy has been amended following training completed by officers in recent months, and thresholds being updated.

**3. MAIN CONSIDERATIONS**

- 3.1 Members are asked to approve the amended policy to ensure that the Town Council continues to follow proper procedures and rules, and that there is a clear and consistent understanding of the regulations and organisation’s approach in relation to procurement.
- 3.2 The policy helps the Council to ensure it obtains best value for money.
- 3.3 The policy further advocates that the Council will, wherever possible, practicable and financially viable, support the local economy by prioritising local procurement of goods and services within a five-mile radius of Dunstable. Members should note that this may not always be possible due to the local market or for specialist work requirements.

- 3.4 The procurement policy will continue to be monitored and reviewed by this Committee periodically, or in response to changes in legislation.
- 3.5 Updates to the policy include the approved supplier questionnaire to ensure perspective suppliers and contractors meet the criteria set within the policy; the levels for minimum spend commitments and the tender evaluation requirements.
- 3.6 As a result of the amendments to the policy, the following amendments have been made to the Financial Regulations (the current version can be found at [www.dunstable.gov.uk/council-finances/financial-regulations/](http://www.dunstable.gov.uk/council-finances/financial-regulations/)):
- 11.1 (c) – updated threshold values (also detailed in the procurement policy)
  - 11.1 (d) – invitation of tenders from at least three suppliers (previously four)
  - 11.1 (f) – the relevant Head of Service and or RFO or Corporate and Compliance Manager shall obtain the necessary technical assistance (previously only the RFO)
  - 11.1 (g) – tenders to be opened by the Town Clerk and Chief Executive and or the RFO (previously only the RFO)
  - 11.1 (h) – updated value to £50,000
  - 11.1 (k) (i) – updated values to exceeding £10,000 but less than £50,000
  - 11.1 (k) (ii) – updated value to expenditure of £10,000 or less
  - 11.1 (k) (iii) – updated value to exceeding £50,000
- 3.7 The following amendment has been made to the Standing Orders (the current version can be found on our website [www.dunstable.gov.uk/council-meetings/standing-orders/](http://www.dunstable.gov.uk/council-meetings/standing-orders/)):
- 18v – amended to add for tenders to be opened by the RFO and or the Town Clerk and Chief Executive (previously only the TC&CE) with at least one councillor

#### **4. FINANCIAL IMPLICATIONS**

- 4.1 None arising directly from this report, but the procurement policy ensures that the Council achieves best value.

#### **5. POLICY AND CORPORATE PLAN IMPLICATIONS**

- 5.1 The Procurement Policy accords directly with the Council's Corporate Objective of *'continuing to improve the organisational management, efficiency and environmental sustainability of the Town Council'*.

#### **6. HEALTH AND SAFETY IMPLICATIONS**

- 6.1 The policy helps ensure that suppliers and contractors comply with the Council's Health and Safety Policy and any rules specific to site operations or service requirements.

#### **7. LEGAL IMPLICATIONS**

- 7.1 This policy enables the Council to comply with legal obligations that govern the spending of public money such as the Public Contracts Regulations 2015.

**8. ENVIRONMENTAL POLICY IMPLICATIONS**

8.1 This policy accords with the Council's Environmental and Sustainability Policy.

**9. EQUALITIES IMPLICATIONS**

9.1 All procurement will be in accordance with the Council's Equality Policy and in line with our legal obligations under the Equality's Act 2010.

**10. APPENDICES**

10.1 Appendix 1 – Procurement Policy

**11. AUTHORS**

11.1 Lisa Scheder – Head of Finance and Responsible Financial Officer  
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## **DUNSTABLE TOWN COUNCIL**

### **PROCUREMENT POLICY**

#### **1. Background to Procurement Policy**

Procurement is a complex function guided by numerous policies and statutes. A comprehensive Procurement Policy is critical to ensuring that all stakeholders involved in procurement follow the proper procedures and rules, and that there is a clear and consistent understanding of the regulations and organisational approach in relation to procurement.

This policy will be monitored and reviewed by the Council's Finance and General Purposes Committee periodically, or in response to changes in legislation.

#### **2. Purpose**

Dunstable Town Council's (The "Council") Procurement Policy has five main purposes:

1. To obtain best value in the way the Council spends money, so that it may in turn offer better and more cost-effective services to the public.
2. To support the ability of the Council's officers to procure and manage goods, services and suppliers effectively, including informing all Council staff of the appropriate procedures and responsibilities.
3. To enable the Council to comply with legal obligations that govern the spending of public money such as the Public Contracts Regulations 2015.
4. To support the delivery of the Council's Environment and Sustainability Policy and specifically support the Council's aim of achieving carbon neutral status by 2030.
5. Wherever possible, practicable and financially viable, support the local economy by prioritising local procurement of goods and services within a five-mile radius of Dunstable.

#### **3. Scope**

Every individual involved in procurement and contract management processes within the Council falls within the scope of this policy.

The Town Clerk and Chief Executive and Heads of Service will be responsible for ensuring that their staff comply with this policy. The Responsible Financial Officer and/or Corporate Compliance Manager will co-ordinate all procurement practices helping to ensure compliance with this policy as well as being responsible for providing all associated advice.

The policy governs the method by which the Council spends money on goods and services which the Council needs to deliver its services. It does not apply to internal

purchases or service provision, and only applies to external purchases from outside the Council.

#### 4. **Related policies**

Every contract made by or on behalf of the Council shall comply with:

- This policy
- The Council's Financial Regulations, in particular Chapter 10 "Orders for work, goods and services" and Chapter 11 "Contracts"
- The Council's Standing Orders, in particular Chapter 18 "Financial Controls and Procurement"
- The Council's Environment & Sustainability Policy
- All relevant statutory provisions including in particular the Local Government Act 1988 Part II, Local Government Act 1999, Local Government Act 2000, the Public Contracts Regulations 2015 and the Local Government (Contracts) Act 1997

#### 5. **Procurement principles**

When procuring goods and services, the Council, where possible, will aim to meet the following principles:

- a) The Council shall only enter into a contract with a supplier if it is satisfied as to the supplier's suitability, eligibility, financial standing and technical capacity to undertake the contract by carrying out appropriate due diligence.
- b) The Council recognises the benefits to the economy of using local businesses and will seek out local contractors and suppliers wherever possible, practicable and financially viable.
- c) All contractors and suppliers working on Council sites will be required to comply with the Council's Health & Safety policy and any rules specific to the site of operation, for example Cemetery Regulations. Provision of suitable risk assessments and safe working method statements will be a condition of all such contracts.
- d) The Council requires all contractors working on Council sites and projects to maintain adequate insurance, including but not limited to Public Liability insurance for £10 million.
- e) All procurement will be in accordance with the Council's Equality Policy and in line with our legal obligations under the Equalities Act 2010 which makes it generally unlawful to discriminate on the grounds of colour, race, nationality, ethnic or national origins, sex or marital status, disability and on the grounds of age.

- f) The Council recognises the importance of sustainability and will take into account the environmental, social and economic impacts of its purchasing decisions, in line with the Environment & Sustainability Policy. The Council will encourage the purchase of locally sourced products and, where possible, ensure that products and materials originate from sustainable sources and accredited sustainable companies. In order to:
- Minimise waste and maximise efficiency
  - Minimise travel
  - Minimise energy consumption
  - Promote greater use of new sustainable technologies
  - Keep material consumption to a minimum.
- g) The Council will, wherever possible, purchase goods that meet international Fairtrade standards (or similar).

## 6. **Procurement Process**

There are various stages involved in the procurement of goods or services. This section provides an overview of these stages. Note that project/expenditure approval should be obtained for orders over £10,000 before commencement of the procurement process

<b>Stage</b>	<b>Description</b>
Specification	A statement of requirements; identify and define the need and estimate of costs
Supplier Selection	Identify potential suppliers who have the capability, capacity and commitment to meet the requirement within the required timescale and/or commencement date/s required (considering existing contract end dates) OR advertise using relevant media platforms, including Contract Finder
Quotations/Tendering	Having established a list of potential suppliers and a robust specification, suppliers are invited to tender or quote for provision of the goods or services, giving opportunity for presentation time or site visits if required.
Tender Evaluation	Most tenders/quotations awarded will be on best/lowest price quoted/tendered, however, in many cases, other factors are taken into consideration and the best value for money tender/quotation is accepted. Sealed Tenders are to be opened in the presence of the Town Clerk and Chief Executive and/or the Responsible Financial Officer, at least one Councillor and a designated manager.



Post-Tender Negotiation	Once suppliers submit tenders or quotations, there may be opportunities to negotiate <b>unless</b> the specification is based on sealed tenders
Contract Award	Committee approval is required before contracts can be awarded for goods or services not previously approved – in line with Standing Order 18.d.vi
Contract Management	Ensure that the goods or services detailed in the specification are provided to the appropriate quality, timescale and price agreed.
Post approval	Add successful tender information to Contract Finder within 3 months of awarding: Winning contractor, date of contractor, total value, if SME or social enterprise

Additional Information:

IF advertising a contract opportunity over £30,000 this will be published on Contracts Finder within 24 hours of advertising.

Advertising is anything that places the contract opportunity within the public domain or brings the attention of contractors generally.

An advertising exemption is if specific individual contractors are invited to tender.

## 7. **Register of approved contractors**

The Council needs to have access to pre-approved contractors to supply routine services or who can be called on to provide emergency services, including but not limited to:

- Electricians, general builders, glaziers, grass and hedge cutting contractors, grave diggers, groundworkers, locksmiths, memorial masons, plant hirers, play equipment repairers, plumbing and heating engineers, tree surgeons, vehicle and machinery service engineers

Contractors wishing to be included on the Council's register of approved contractors will be required to complete a registration form (See Appendix A). Contractors which will be scored against relevant criteria to provide a basis for inclusion on the Council's approved list. The register of approved contractors will be periodically reviewed.

## 8. **Thresholds and procedures for procurement**

The table below sets out the actions to be followed when the Council intends to enter into a contract for minor, medium, and major spend commitments for the supply of goods or materials or for the execution of works or specialist services. Reference is to be made to the Council's Financial Regulations for the full procedure and list of exceptions.

<b>Expenditure value</b>	<b>Action</b>
<b>Minor spend commitments</b> For expenditure of £10,000 or less in value	Town Clerk and Chief Executive, the duly authorised Head of Service or the Budget Manager with level of delegated authority shall have executive power
<b>Medium spend commitments</b> Expenditure exceeding £10,000 but less than £50,000	Quotations from at least three suppliers shall be invited
<b>Major spend commitments</b> For expenditure exceeding £50,000	A minimum of three tenders shall be invited
<b>Additional requirements:</b> Public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 ("the Regulations") which is valued at <b>£25,000 or more</b>	The Council shall comply with the relevant requirements of the Regulations.
Public supply contract, public service contract or public works contract which exceed thresholds, the Regulations set by the Public Contracts Directive 2014/24EU which may change from time to time. (Footnote 2 Thresholds currently applicable are: a) For public supply and public service contracts <b>£214,904</b> b) For public works contracts <b>£5,372,609</b>	The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award

Whilst every effort will be made to adhere to this policy, circumstances may arise where officers must act outside the policy, whilst within the Financial Regulations point 11.

#### 9. **Exclusions**

- Purchase of land, buildings or related rights
- Legal services
- Contracts based on an exclusive legal right
- Contracts between public bodies

## Appendix A

<b>Dunstable Town Council Approved Supplier/Contractor Questionnaire</b>			
<b>1.0</b>	<b>Proposed Suppliers / Contractors</b>		
<b>1.1</b>	Application form for contractors wishing to be included on the Council's register of approved contractors.		
<b>2.0</b>	<b>Details of Supplier / Contractor</b>		
	Name of Company		
	Type/Nature of business		
	Contact Name		
	Address		
	Telephone No		
	Email Address		
	Business Website		
<b>3.0</b>	<b>Health and Safety at Work Act – Policy Statement</b>		<b>(Criteria 1)</b>
<b>3.1</b>	Copy of your Health and Safety policy and organisational arrangement.  (Employ four (4) or less people a policy statement will suffice)	YES/NO	Comments:
<b>4.0</b>	<b>Safe Systems of Work</b>		<b>(Criteria 2)</b>
<b>4.1</b>	Suitable risk assessments and/or method statements supplied.	YES/NO	Comments:
<b>5.0</b>	<b>Environment and Sustainability Policy</b>		<b>(Criteria 3)</b>
<b>5.1</b>	Supply copy of company Environmental & Sustainability Policy.	YES/NO	Comments:

	If cannot provide statement how they will comply with the Town Council's Environment and Sustainability policy		
<b>6.0</b>	<b>Specialist Service Knowledge and Experience</b>		<b>(Criteria 4)</b>
<b>6.1</b>			
<b>7.0</b>	<b>Membership of professional bodies/accreditations/qualifications</b>		<b>(Criteria 5)</b>
<b>7.1</b>			
<b>8.0</b>	<b>Liability &amp; Insurance</b>		<b>(Criteria 6)</b>
<b>8.1</b>	Holds Public Liability Insurance of £10m or greater	YES/NO	Comments:
<b>9.0</b>	<b>Testimonials / Case Study / References</b>		<b>(Criteria 7)</b>
<b>9.1</b>	Supply evidence of testimonials or case study	YES/NO	Comments:
<b>10.0</b>	<b>Location Proximity to Dunstable</b>		<b>(Criteria 8)</b>
<b>10.1</b>	Within Dunstable <input type="checkbox"/>	Up to 20 mile radius <input type="checkbox"/>	
	20- 40 mile radius <input type="checkbox"/>	40 Plus miles <input type="checkbox"/>	
<b>11.0</b>	<b>Documents Supplied</b>		
<b>11.1</b>	Details of the documents supplied:		
	<p style="text-align: right;">Provided by Contractor:</p> <p>Statement of Intent                      YES    <input type="checkbox"/></p> <p>H &amp; S Policy                                YES    <input type="checkbox"/></p> <p>Employer's Liability Insurance        YES    <input type="checkbox"/></p> <p>Professional                      Indemnity    YES    <input type="checkbox"/></p> <p>Insurance</p> <p>Welfare provisions                      YES    <input type="checkbox"/></p>		

	<p>Example Risk Assessment      YES    <input type="checkbox"/></p> <p>Example Toolbox talk          YES    <input type="checkbox"/></p> <p>Contact list                        YES    <input type="checkbox"/></p>														
<b>12.0</b>	<b>Other Relevant Information</b>														
<b>12.1</b>	Is there any other information we should have to assist us in the assessment of your capabilities to work effectively on health and safety?														
<b>13.0</b>	<b>Scoring</b>														
13.1	<p><b>0</b>      Does not meet all requirements, no evidence</p> <p><b>1</b>      All requirements met, but missing some evidence.</p> <p><b>2</b>      All requirements met and evidence provided. Evidence of meeting some of the Value &amp; Behaviours.</p> <p><b>3</b>      All requirements met and all evidence provided. Evidence of meeting all Value &amp; Behaviours.</p>														
13.2	<table border="1"> <thead> <tr> <th>Criteria</th> <th>Score (out of 3)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> </tr> <tr> <td>2</td> <td></td> </tr> <tr> <td>3</td> <td></td> </tr> <tr> <td>4</td> <td></td> </tr> <tr> <td>5</td> <td></td> </tr> <tr> <td>6</td> <td></td> </tr> </tbody> </table>	Criteria	Score (out of 3)	1		2		3		4		5		6	
Criteria	Score (out of 3)														
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	<b>7</b>	
	<b>8</b>	
	<b>TOTAL</b>	
<b>14.0</b>	<b>Decision</b>	
14.1	Added to Approved Contractor List	YES / NO Comments:

<b>15.0</b>	<b>Price</b>	
15.1	Indicative Call Out Charge <i>(if applicable)</i>	£
	Any other related costs <i>(if applicable)</i>	£

<b>Questionnaire completed by (Office use only):</b>	
Name:	Position:
Signature:	Date: