

MINUTES of the CORPORATE GOVERNANCE ADVISORY COMMITTEE

Held at Epping Hall, St. John's Road, Epping on **Tuesday 24th October 2023 at 8pm.**

PRESENT: Cllr C McCredie (Chairman & Deputy Town Mayor)
Cllr G Scruton (Key Member Finance)
Cllr N Avey (Key Member Administration)

OFFICER: Beverley Rumsey (Town Clerk)

253 APOLOGIES FOR ABSENCE

There were no apologies for absence.

254 DECLARATIONS OF INTEREST

No declarations of interest were received.

255 DISPENSATIONS

There were no dispensations.

256 PUBLIC PARTICIPATION – QUESTION TIME

There were no public questions or comments.

257 CONFIRMATION OF MINUTES

It was **RESOLVED** that the minutes of the Corporate Governance Committee held on 21st February 2023 be signed by the Chairman as a true record.

258 STATUS OF PREVIOUS RECOMMENDATIONS

The following recommendations of the CGAC (from their meeting on 21st February 2023) were adopted by Council at the Ordinary Council meeting on 7th March 2023 (Minute #449 of 2022/23):

- (i) Epping Town Council's Standing Orders should be APPROVED, with amendments;
- (ii) Epping Town Council's Financial Regulations should be APPROVED, with amendments;
- (iii) The Internal Risk Register should be APPROVED by Council;
- (iv) The Asset Register 2023, should be APPROVED as a correct record of Council's assets at this time;
- (v) Council should continue to record assets as individual items with a value equal to or greater than £1000 in the Asset Register;
- (vi) The Complaints Procedure (~~Attachment F~~); should be RE-APPROVED as a policy of Council

- (vii) The Equality Policy, with no amendments, (~~Attachment G~~) should be RE-APPROVED as a policy of Council;
- (viii) The Health & Safety Policy with no amendments (~~Attachment H~~) should be RE-APPROVED as a policy for Council;
- (ix) The Media Policy, with no amendments, (~~Attachment I~~) should be RE-APPROVED as a policy of Council;
- (x) The Social Media Policy, with a minor amendment, (~~Attachment J~~) should be RE-APPROVED as a policy of Council;
- (xi) The Community Engagement Policy, with amendments, (~~Attachment K~~) should be RECOMMENDED as a policy of Council;
- (xii) The Data Protection Policy, with a minor amendment, (~~Attachment L~~) should be RE-APPROVED as a policy of Council;
- (xiii) The revised Publication Scheme (~~Attachment M~~) should be RECOMMENDED as a policy of Council;
- (xiv) The insurance policies & reconciliation would be brought to Council in advance of the July 2023 meeting;
- (xv) The situation regarding a Data Protection Officer should be monitored and someone engaged at point of need.

It was **RESOLVED** that:

- (i) The statutory basis for this item be **NOTED** as the Local Government Act 1972, sch12, para 42; Local Audit & Accountability Act 2014, Local Government Act 1972, s111, Local Authorities (Indemnities for Members & Officers) order 2004, Local Government Act 1972, s112, Local Government Act 1972, s101;

*Please note: Attachments with a line through refer to the Attachment number that was issued at that particular meeting (eg ~~Attachment J~~)

Committee **NOTED** this information.

259 **CORPORATE GOVERNANCE DOCUMENT REVIEW**

Council **APPROVED** a review of policy and governance documents at the Ordinary Council meeting on 8th March 2016 (Minute #478 of 2015/16).

The list of policies for annual review and the dates for review are as follows:

Internal and External Audits: **October 2023** & February 2024

(Dealt with under agenda items 8 & 10)

Internal Audit Programme: **October 2023 (Dealt with under agenda item 9)**

Statement on Internal Control: **October 2023 (Dealt with under agenda item 11)**

Risk Management Statement: **October 2023 (Dealt with under agenda item 11)**

Insurance Inventory: February 2024
Asset Register: February 2024
Internal Risk Register: February 2024
Staffing Terms and Conditions: **October 2023 & February 2024**
(Dealt with under agenda item 16)
Standing Orders: February 2024
Financial Regulations: February 2024
Employee Handbook: **October 2023 (Dealt with under agenda item 12)**

Please note these are the current recommended review dates, but legislation may amend the dates if an earlier review is required.
Changing regulations and audit comments may add further items to this list.
The CGAC review process leads to recommendations to Council for amendments to documents to be made.

Committee **NOTED** the above information.

260 **INTERNAL AUDIT**

Statutory Basis: The Accounts and Audit Regulations 2015

Committee **NOTED** that the first work of the internal auditor for the 2023/24 financial year will be on 29th November 2023.

The internal audit report (first interim) would be brought to the Ordinary Council Meeting on 12th December 2023, once received.

It was **RESOLVED** that:

- (i) No further action was required at the current time.

261 **INTERNAL AUDIT PROGRAMME**

Statutory Basis: The Accounts and Audit Regulations 2015

Members **NOTED** the internal auditing programme of works covering 2020-2025 was **APPROVED** at the Ordinary Council meeting on 12th November 2020 (Minute #299 of 2020/21), as per ~~Attachment B~~. Council requested that Auditing Solutions Ltd change the particular auditor that covers Epping Town Council's work, halfway through this five-year programme (2022-23).

The Town Clerk/RFO **RECOMMENDED** that this should be done at the end of the financial year rather than midway through this financial year. This has now been done with a new member of Auditing Solutions Ltd personnel conducting the next audit (November 2023) and ongoing until the end of the programme.

It was **RESOLVED** that:

- (i) No further action was required at the current time.

262 **EXTERNAL AUDIT**

Statutory Basis: The Accounts and Audit Regulations 2015

Members **NOTED** the externally audited Annual Return for 2022/23. The AGAR had previously been NOTED by Full Council at the Ordinary Council meeting on 19th September 2023 (Minute #195 of 2023/24).

The Town Clerk was pleased to report there were no qualifications or comments on the Annual Return (and therefore no matters needing attention).

263 **REVIEW OF STATEMENT ON INTERNAL CONTROL AND RISK MANAGEMENT STATEMENT**

Statutory Basis: The Accounts and Audit Regulations 2015

Committee **CONSIDERED** the revised statement on internal control and revised risk management statement (~~Attachments D & E~~).

It was **RESOLVED** that:

- (i) Both statements, with some minor additions, should be **RECOMMENDED** for **APPROVAL** by Council.

264 **EMPLOYEE HANDBOOK**

Statutory Basis: Local Government Act 1972, s112

Committee **CONSIDERED** the employee handbook with no amendments (~~Attachment F~~).

It was **RESOLVED** that:

- (i) The employee handbook with no amendments should be **RECOMMENDED** for **APPROVAL** by Council.

265 **HALF-YEAR FINANCIAL SUMMARY POSITION**

Statutory Basis: Local Government Act 1972, s111

At the Ordinary Council meeting on 11th October 2022, the Town Clerk and Responsible Financial Officer advised that the draft budget, first estimates, would be considered at the Ordinary Council meeting in November rather than October, (Minute #217 of 2022/23) as the key tax base figure omission made it too much of an estimate. November also shows another month of financial activity which should make forecasting more accurate. The tax base figure may not arrive in time for the November meeting (from Epping Forest District Council), so second more accurate figures would

also be provided at the December Council meeting as usual. The final budget will continue to be set at the Ordinary Council meeting in January 2023, in line with legislation.

The Town Clerk presented a summary of Epping Town Council's financial activity for the first half of the financial year (1st April 2023-30th September 2023) to full Council at the meeting on 10th October 2023. This showed Council have performed fairly accurately against the income and expenditure budget (54.7% against a six month level of 50%). The Clerk/RFO has highlighted the need for attention to reserves in the forthcoming budget setting process.

It was **RESOLVED** that:

- (i) The Town Clerk/RFO would present Council with a first draft budget at the November 2023 Council meeting, which will show predicted expenditure, but the income figure will be unknown until receipt of the crucial tax base figure (expected late November 2023 at the current time). A fuller, more accurate budget will be presented at the December 2023 Council meeting.

266 **CORPORATE GOVERNANCE COMMITTEE MEMBERSHIP**

Statutory Basis: Local Government Act 1972, s112

In order for the Corporate Governance Advisory Committee meetings to be quorate, all three voting members (councillors) must be present (one third of Council). On occasion, it may be that one member can't attend at short notice and this would mean the meeting would need to be rescheduled. The auditor is often booked to coincide with the work prepared for this Committee and as such it may cause additional problems if the date had to be changed. For this reason, while the Mayor is ex-officio on all Committees, the Town Clerk **RECOMMENDED** that the Town Mayor becomes an official voting member that should be called upon if the meeting would not otherwise be quorate.

It was **RESOLVED** that:

- (ii) This **RECOMMENDATION** should be made to Council for **ADOPTION**.

267 **EXCLUSION OF PRESS AND PUBLIC**

It was **RESOLVED** that under the Public Bodies (Admission to Meetings) Act 1960, the public and representatives of the press and broadcast media be excluded from the meeting during the consideration of the following items of business as publicity would be prejudicial to the public interest due to the confidential nature of the business to be transacted.

268 **STAFF TERMS & CONDITIONS/PAYSCALES**

Statutory Basis: Local Government Act 1972, s112

Committee **NOTED** that Epping Town Council staff are governed by the terms of

conditions set by the NJC (National Joint Council) (set by NALC and SLCC). The current spine points were included (~~Attachment G~~).

At the time of writing, there had been no staff pay award for 2023/24. This means year on year staff are working for less. The Clerk is expecting a staff pay award for 2023/24 and if this is the case, this will be very late again and backdated. The Clerk/RFO will build 4% into the income and expenditure budget setting process to mirror previous increases.

It was **RESOLVED** that:

- (i) No further action was required at the current time.

269 **STAFFING MATTERS**

Statutory Basis: Local Government Act 1972, s112

Committee **CONSIDERED** the staffing update as per **Attachment H**.

It was **RESOLVED** that:

- (i) No further action was required at the current time.

The Chairman closed the meeting at **8.41pm**.

(NB: The matters on this agenda have a statutory basis under the Local Government Act 1972 in sections 101 and 111, in addition to those stated.)

Signature of Chairman

Date