BICESTER TOWN COUNCIL

MEETING
OF
BICESTER TOWN COUNCIL

Ref: BTC03/1920

MONDAY 24th June 2019
at
7.00pm

THE GARTH
LAUNTON ROAD
BICESTER
0X26 6PS

Circulation:
Town Mayor: Councillor Jason Slaymaker

Members

Cllr Nick Cotter
Cllr Sean Gaul
Cllr Dan Hallett
Cllr Harry Knight
Cllr Nick Mawer
Cllr Zoe McLernon
Cllr James Metcalf
Cllr Richard Mould
Cllr Robert Nixon
Cllr Lynn Pratt
Cllr Dan Sames
Cllr Les Sibley
Cllr Jason Slaymaker
Cllr Alex Thrupp
Cllr Fraser Webster

Other Circulation

Cllr Lawrie Stratford – OCC
Cllr Michael Waine – OCC
Cllr Tom Wallis – CDC
Cllr Lucinda Wing – CDC

Bicester Advertiser
Bicester Review
Oxford Mail
Bicester Library
BTC Copy

Council Offices,
The Garth,
Launton Road,
Bicester
Oxon, OX26 6PS

Telephone: 01869 252915
Email: enquiries@bicester.gov.uk

Tuesday 18th June 2019

Sir/Madam

All members of Bicester Town Council are summoned to attend a meeting of the Council on **Monday 24th June 2019** at **The Garth, Launton Road, Bicester OX26 6PS** to commence at **7.00 pm** for the transaction of the following business.

Samantha Shippen
Chief Officer

Members of the public and press are welcome to attend in accordance with the Public Bodies (Admission to meetings) Act 1960

Copy Attached	Agenda item No	AGENDA
	1	**APOLOGIES FOR ABSENCE**
	2	**DECLARATIONS OF INTEREST** Councillors are reminded to declare any interests on any item on this agenda in accordance with Bicester Town Council's Code of Conduct.
	3	**PUBLIC SESSION** In accordance with Standing Orders 1 d-f, members of the public may make representations, ask questions and give evidence in respect of any item of business included in the agenda. Time allocated shall not exceed 10 minutes. No member of the public shall speak for more than 2 minutes.
✓	4	**MINUTES OF THE TOWN COUNCIL MEETINGS** To confirm the minutes and **RESOLUTIONS** contained in the minutes of the following Town Council and Annual meeting of the Council meetings: **BTC01/1920 – 13 May 2019** **BTC02/1920 – 20 May 2019**

Copy Attached	Agenda item No	AGENDA
✓	5	**MINUTES OF THE ENVIRONMENT COMMITTEE MEETING** To confirm the minutes and **RESOLUTIONS** contained in the minutes of the following Environment Committee meeting: **ENV01/1920 – 4 June 1920**
✓	6	**MINUTES OF THE FINANCE COMMITTEE MEETING** To confirm the minutes and **RESOLUTIONS** contained in the minutes of the following Planning Committee meeting: **FIN01/1920 – 10 June 2019**
✓	7	**MINUTES OF THE PLANNING COMMITTEE MEETING** To confirm the minutes and **RESOLUTIONS** contained in the minutes of the following Planning Committee meeting: **PL1/1920- 15 May 2019**
✓	8	**MINUTES OF THE POLICY COMMITTEE MEETINGS** To confirm the minutes and **RESOLUTIONS** contained in the minutes of the following Planning Committee meetings: **POL01/1920 – 28 May 2019**
✓	9	**QUESTIONS ON WORKING PARTIES & OTHER GROUPS** Members are asked to raise any questions they may have regarding the minutes of Working Parties and Other Groups contained in the Minute Book.
	10	**REPORT FROM OXFORDSHIRE COUNTY/ CHERWELL DISTRICT COUNCILLORS** A report may be delivered to Bicester Town Council from Oxfordshire County and Cherwell District Councillors.
✓	11	**REPORT OF THE TOWN MAYOR** Council is asked to note the report of the Town Mayor.
✓	12	**SKATE PARK UPDATE** Council is requested to consider the update on the Skate Park.

Copy Attached	Agenda item No	AGENDA
✓	**13**	**ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2019/20** **13.1** To approve the Annual Internal Audit Report. **13.2** Annual Governance Statement 2017/18. **13.3** Accounting Statement 2017/18.
✓	**14**	**BANKING ARRANGMENTS** Council is requested to consider the report on Banking Arrangements.
	15	**DATE OF NEXT MEETING: TUESDAY 3RD SEPTEMBER 2019 – 7PM**

Mayors Report – 14th May to 17th June 2019

The Mayor attended the following functions:

17th May	Artweeks Season, OYAP
18th May	Bicester Sculpture Group
25th May	Kumon Open Day
26th May	Bicester Hallions Charity Event
30th May	BCOS, Evita
31st May	BLive-Hogwollops Circus
1st June	League of Friends Committee Photo Shoot, Bicester Community Hospital
2nd June	Bicester's Big Lunch
5th June	Coop litter pick to celebrate world environmental day
6th June	DEMS Training Regt, Cocktail Party
8th June	Bubbles Preschool 25th Birthday Party
10th June	High Spec Composites
14th June	A2 Dominion Community Awards

The Deputy Mayor has attending the following functions:

17th May	Aylesbury Town Council Annual Mayor Making

Agenda Item 12

BICESTER TOWN COUNCIL

Monday 24th June 2019

Skate Park Update

Mayor: Councillor Jason Slaymaker
Jason.slaymaker@bicester.gov.uk

Contact Officer: Samantha Shippen – Chief Officer
01869 252915 samantha.shippen@bicester.gov.uk

Ward Affected: All

1. Background

1.1 The Environment Committee held 25th March 2019, requested a full report to be presented at the next full council meeting detailing outstanding works.

1.2 It has not been possible until now to make that report. The Chief Officer met with the contractor's representative and the Mayor onsite on Tuesday 4th June, they were later joined by the Chairman of Policy Committee.

1.3 A schedule of remedial works has been agreed, which includes restoration of damaged grass edges, stone picking of surrounding grassed areas, render repairs, repair of grind rail fixing and repairs to chipped concrete. Following completion of these items, the site responsibility will rest fully with the Council, other than defects to the actual concrete surface during the 12 month defect period and the structural guarantee which will carry forward.

1.4 Subject to this report being accepted by Council, the Environment Committee will be able to consider the report on the skatepark opening which was deferred by that committee on 25th March 2019, pending this report to Council.

2. Recommendation

The Council is recommended to note the update on the skatepark.

BICESTER TOWN COUNCIL

Monday 24th June 2019

ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2018/19

Mayor: Councillor Jason Slaymaker
Jason.slaymaker@bicester.gov.uk

Contact Officer: Samantha Shippen – Chief Officer
01869 252915 samantha.shippen@bicester.gov.uk

Ward Affected: All

1. Background

1.1 The Council is required by Regulations to complete an AGAR at the end of each financial year in accordance with proper practices.

1.2 For this Council, having an income or expenditure greater than £25,000 requires a Part 3 return.

2. Annual Governance and Accountability Return

The Annual Return comes in three parts. The annual internal audit report, the annual governance statement (Section 1), accounting statement (Section 2) and External Auditor report and certificate (section 3). The whole document is attached at Appendix 2.

3. Annual Internal Audit Report

The Internal Auditor has concluded his review for the year and attached at Appendix 1 is his full report and at page 3 of Appendix 2 his Annual Return Report. Council should consider his full report including recommendations therein which should be responded to. The Chief Officer has included a draft response for consideration.

4. Annual Governance Statement.

4.1 Regulations require that Section 1 – the annual governance statement is considered and approved by Council, this involves responding to each of the nine questions, having considered what the council has done throughout the year. The relevant section is at Page 4 of Appendix 2 to this report.

4.2 The Chief Officer can advise that the answers to 1-8 can be yes, to 9 is N/A. The report of the Internal Auditor verifies these responses. Councillors should be aware that they should have sufficient information to be able to verify, the Chief Officer will answer any queries in this respect.

5. Accounting Statement

Section 2 the accounting statements may only be approved after section 1. Attached at page 5 of Appendix 2 is the Accounting Statement for 2018/19 and Appendix 3 is the background paper detailing the accounts. These have been examined and are recommended by the Finance Committee.

6. External Auditor Report and Certificate

Section 3 is included at page 6 of Appendix 2 for information only. This will be completed in due course and upon receipt will be reported to Council.

7. Recommendation

The Council is recommended to

1. **Receive the report of the Internal Auditor for 2018/19 and consider an action plan to matters raised in the report;**
2. **Confirm its responses to the Annual Governance Statement for 2018/19;**
3. **Approve the Accounting Statement for 2018/19.**

Item 13 Appendix 1.

MULBERRY & CO
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Registered Auditors
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Our Ref: MARK/BIC001

Mrs S Shippen
Bicester Town Council
The Garth
Launton Road
Bicester
Oxfordshire
OX26 6PS

24th May 2019

Dear Sam

Re: Bicester Town Council
Internal Audit Year Ended 31st March 2019

Following completion of our interim internal audits on the 12th November & 8th February we enclose our final report for your kind attention and presentation to the Council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report. The recommendations from the interim visits have been answered in the table at the end of the report.**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2019. Accordingly, I have signed off the AGAR.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

This was tested at the first interim visit and no further testing is required at the year end.

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)

The procedural and governance aspects were tested at the first interim visit and my recommendations for future action/consideration are shown in the table at the end of the report. We found no evidence of regulation breaches in the samples tested.

Final Audit
All Other Payments £1,138,487 (2018: £678,702).

I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one of expenditure items. I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

Creditors were £205,318 of which
- Trade creditors £68,794 - agrees to aged creditors rpt – - 2 of disputed invoices totalling £15k.
- Other creditors £18,770 – includes £9,523 of retentions from 2017/18 and March Paye £6,255
- Accruals £113,398 – in the main grounds maintenance contract with Cherwell – agreed to invoices.
- Income in advance £4,356 – this is rents received in advance

It was noted that the accruals account 510 – included some immaterial bfwd balances – these should be cleared out in 2019/20.

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM & FINAL AUDIT)
This was tested at the first interim visit and I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

Final Audit
We discussed assertion 8 of the AGAR and whether or not this had any impact on the council. There is a potential refund of pension remittance totalling £25k at the audit date; however, there is at this time no certainty that this will mature before the accounts are signed or submitted. On this basis we have not included a provision for this receipt in the accounts.

"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."

No further testing is required in this area.

D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)
This was tested at the first interim visit and no recommendations were required at that time.

Final Audit
Reserves Carried Forward £3,024,147 (2018: £2,914,442)

The council has £2,322,727 of earmarked reserves and £701,420 of general reserves. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £700k. I was pleased to see the detailed working and council verification of the reserves working. I am of the opinion that general reserves are reasonable and properly reported on.

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.", has been met.

E. INCOME (INTERIM & FINAL AUDIT)

The procedural aspects of income generation and recording were tested at the second interim visit and my recommendations for future action/consideration are shown in the table at the end of the report. We found no evidence of regulation breaches in the samples tested.

Final Audit

Precept income £1,339,420 (2018: £1,339,590)
Other income £282,378 (2018: £763,018)

The precept income was tested to application for payment and is correctly shown in box 2 of the AGAR.

Other income and other debtors were tested to remittance advice notes, and after date payment, together with a nominal ledger analysis. There is no evidence of netting off, nor were there significant numbers of journal corrections.

In total, other income has decreased by £480,640 this is due in the main to income from a maturing long term deposit of £525k maturing last year and additional grants received this year. This has been reported on the report of significant variances. I am of the opinion that income is properly recorded.

At the year-end date he council has £176,928 of debtors as follows:

- Misc. debtors — £1,666.83 – aged balance from at least 2015/16 –**write off in 2019/20**
- Accrued income — £14,550 – accrued interest received in April – verified to bank statements.
- Sales Ledger — £79,414 – agrees to aged debtors rpt. Largest debtor CDC £64,150 received after date
- Prepayments — £38,510 – in the main insurance - verified to invoice
- VAT control — £42,785 – agreed to the VAT refund after date on the bank statements

It was noted that the prepayments account 110 – included some immaterial bfwd balances – these should be cleared out in 2019/20.

I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.", has been met.

F. PETTY CASH (INTERIM AUDIT)

This was tested at the second interim visit and I am of the opinion the control objective of "Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.", has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

The procedural aspects of payroll processing and recording were tested at the first interim visit. We found no evidence of regulation breaches in the samples tested.

Final Audit

Salaries £407,880 (2018: £380,573)

The amounts shown on the AGAR, were reconcilable to the payroll records and cashbook, there were no errors.

Monthly and year-end PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review. The PAYE and NI liability for March 2019 was paid after date.

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.", has been met.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

The procedural aspects asset and investment recording were tested at the second interim visit and my recommendations for future action/consideration are shown in the table at the end of the report. We found no evidence of regulation breaches in the samples tested.

Final Audit

Fixed Assets and Investments £3,687,572 (2018: £3,468,147)
Loan Interest & Capital £25,726 (2018: £25,914)
Total Borrowings £165,750 (2018: £184,572)

The loan interest and capital repayments were agreed to PWLB debt management letters and the closing balance to the end of year statement letter. There were no errors.

The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

I. BANK & CASH (INTERIM & FINAL AUDIT)

This was also tested at the first interim visit, there were no errors in the samples selected.

Final Audit

Bank & Cash Balances £3,052,538 (2018: £3,067,282)

At the year-end date the council had a reconciled bank position which has been signed in accordance with financial regulations. I have reviewed the reconciliation and also tested the cut off and can confirm the payments and lodgements are shown in the correct year. There are two aged cheques totalling £100.12 that may need writing back in the current year as they are becoming aged.

The council has nine bank accounts, together with petty cash. None of the accounts are long term non cash investments and as such do not need to be disclosed in box 9 of the AGAR.

The movement year on year in bank and cash balances is less than 15% and as such does not need to be mentioned on the explanation of significant variances.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

The year-end accounts have been correctly prepared on the income & expenditure basis with the box 7 & 8 reconciliation properly completed.

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2017/18 AGAR.

The variance analysis is required because there are variances greater than 15% and £500.

I am of the opinion the AGAR will be ready for submission to the external auditor within statutory time scales and that the control objective of "Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.", has been met.

K. TRUSTEESHIP (INTERIM AUDIT)

No trusts.

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

This new internal control objective is not active for 2018-19 financial year. However, I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2018-19 Proposed
Accounts approved at full council	24th June
Date Inspection Notice Issued and how published	25th June
Inspection period begins	17 June
Inspection period ends	26 July
Correct length	yes
Common period included?	yes
Summary of rights document on website?	**Attached to inspection announcement**

I am satisfied the requirements of this control objective were met for 2017-18, and assertion 4 on the annual governance statement can therefore be signed off by the Council. Plans are also in place to allow for inspection periods to be published and set correctly for 2018-19 accounts – the Council is planning to follow dates suggested by external audit.

Should you have any queries please do not hesitate to contact me, attention.

Kind regards
Yours sincerely

M Mulberry

Mark Mulberry

1st Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Standing Orders	I recommend these are posted to the council website in due course.	These were completed
Bank reconciliations	It was noted that not all reconciliations or statements had been signed in accordance with regulation 2.2, this has been mentioned before and I recommend this process is tightened by the year end.	This is now being done
Financial Regulations	The financial regulations contain a typo at para 15 which refers to para 17 instead of 16.	These will be reviewed by Finance Committee

2nd Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Leases	I remind council the importance of signed leases to provide clarity of mutual responsibilities and protection in the event of dispute. The leases must be renewed as soon as possible.	renewal is in progress and subject to further report to the Council's Policy Committee
Annual Charges	I would recommend that the web page for the Garth Park charges provide a more clarity regarding the VAT position.	update was completed immediately following visit
Bookings to sales invoices	The booking to invoice process as it is currently stands is not working properly – this has to be updated, documented and a review stage added so that at the month end the uninvoiced report is checked to ensure that bookings are always invoiced and the uninvoiced bookings are at a minimum.	The Chief Officer has fully reviewed and verified the system, a new procedure has been issued to Administration Officers with clear identification of duties. The new procedure will be subject to additional internal controls by the Chief Officer in her capacity as RFO.
Ticket sales	I would recommend that the workings for the VAT adjustment are retained in the event of a VAT inspection.	a procedure is in place and will be monitored through internal controls overseen by the Chief Officer in her capacity as RFO.
Fixed Asset Register	Work is ongoing – but this does need to be completed and brought up to date.	work is underway by Administration Officers, the Outdoors Team Leader, Operations Manager and overseen by the Chief Officer in her capacity as RFO.

Insurance	The fixed asset register does not indicate individual assets covered by insurance – the insurance schedule rather shows blanket coverage for a class of assets. I recommend that a check total be run for each class of asset to ensure appropriateness of cover of fixed assets.	work is being undertaken in respect of buildings sums insured. This and other updates will be made to the Asset Register
Bank & Cash Investments	I would recommend these monies are transferred as soon as possible because this is costing the council money in terms of lost interest.	processes are underway with both Lloyds and Santander to bring accounts up to date before a transfer to CCLA
Investments	I would recommend to council they review their investment strategy with a view to obtaining a better return and also putting reserves to better community use.	As above

Final Audit - Points Forward

Audit Point	Audit Findings	Council comments
Other debtors [code 100]	The balance of £1,666.83 – has not changed year on year and has been in place in from at least 2015/17. It was unclear as to what this represented. This should be considered now for write back	This is being reviewed by Stuart Wilbur
Prepayments Code [110]	The control account does not fully clear down – this should be cleared in 2019/20.	This is being reviewed by Stuart Wilbur

Item 13 Appendix 2.

Annual Governance and Accountability Return 2018/19 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **annual internal audit report** is completed by the authority's internal auditor.
   - **Sections 1 and 2** are to be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2019.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both):
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2019
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2018/19

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the review and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability **Section1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2019 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 & 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of **all** smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2019.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation provided?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been provided?		
	Has the bank reconciliation as at **31 March 2019** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2018/19

Bicester Town Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. *("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)*			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓

M. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken: 12/11/2018 08/02/2019 24/05/2019

Name of person who carried out the internal audit: Mark Mulberry Ba (Hons) FCCA CTA

Signature of person who carried out the internal audit: M Mulberry

Date: 05/06/2019

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

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

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

Bicester Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

	Agreed Yes	Agreed No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.			*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*

	Yes	No	N/A	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.				*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2018/19 for

Bicester Town Council

	Year ending 31 March 2018 £	31 March 2019 £	Notes and guidance: *Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	1,897,023	2,914,442	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	1,339,590	1,399,420	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	763,018	282,378	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	380,573	407,880	*Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.*
5. (-) Loan interest/capital repayments	25,914	25,726	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	678,702	1,138,487	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	2,914,442	3,024.147	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	3,067,282	3,052,538	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	3,468,147	3,687,572	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	184,572	165,750	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)		✓	*The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.* *N.B. The figures in the accounting statements above do not include any Trust transactions.*

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

[signature]

Date 17/6/19.

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Bicester Town Council**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2018/19

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YY

***Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)**

Item 13 Appendix 3.

Bicester Town Council 2018-2019

Working Details for Annual Return Year Ended 31 March 2019

		Last Year £ 2017/18	This Year £ 2018/19	Code	Centre	Code Description
1		434232	605098	310	0	General Fund
1		1462790	2309344	325	0	Earmarked Reserves
1	Balance: brought forward	**1897022**	**2914442**	Total balances & reserves at the begining of the year as recorded in the Council Financial Records		
2		1339590	1399420	1076	108	Inc-Precept
2	Annual F	**1339590**	**1399420**	Total amount of Precept income received in the year		
3		5000	0	1001	106	Inc-OCC Rent
3		4250	4250	1002	106	Inc-CAB Rent
3		5900	5967	1003	401	Inc-Garth Stables
3		3500	1750	1005	401	Inc-Garth Depot Upper Room
3		3756	3900	1006	107	Inc-Garth Lodge
3		16817	4185	1007	106	Inc-Registrars
3		1450	1400	1008	401	Inc-Bowls Club
3		1250	1200	1009	401	Inc-Tennis Club
3		6765	6069	1010	106	Inc-Garth Rooms Lettings
3		7207	6695	1011	404	Inc-Allotments
3		523	0	1014	107	Inc-Miscellaneous
3		0	105	1014	300	Inc-Miscellaneous
3		0	517	1014	301	Inc-Miscellaneous
3		0	3127	1014	401	Inc-Miscellaneous
3		0	8	1014	404	Inc-Miscellaneous
3		18609	21711	1015	401	Inc Garth Park Cafe
3		4140	7609	1018	501	Inc-Carnival
3		0	64150	1019	110	Inc-Grants Received
3		11381	0	1019	401	Inc-Grants Received
3		8479	0	1019	402	Inc-Grants Received
3		27720	25883	1020	601	Inc-Cemetery
3		435	365	1028	301	Inc-Pavilions/Piitches
3		8227	3762	1028	305	Inc-Pavilions/Piitches
3		1793	4286	1028	306	Inc-Pavilions/Piitches
3		2491	1657	1028	307	Inc-Pavilions/Piitches
3		2896	0	1030	501	inc-Robbie Tribute
3		9903	7882	1032	501	Inc- Motown/Rewind 80s
3		3780	4300	1034	501	Inc-Childrens Entertainment
3		0	2210	1035	501	Special Events
3		1698	2230	1037	301	Inc-Keta Field Pitches
3		50	297	1038	301	Inc-Bure Park Pitches
3		1450	989	1040	301	Inc-Keble Rd Pitches
3		0	1004	1041	301	Inc-Open Spaces
3		2297	9170	1045	501	Inc-Christmas Lights
3		162	10	1048	501	Inc-Fees
3		5083	3703	1049	501	Inc-The Ramps
3		61716	61716	1077	108	Inc-Precept Support Grant
3		525000	0	1078	107	Inc-Maturity of 2 Year Investment
3		8272	16271	1096	108	Inc-Interest Received
3		1017	0	1211	300	Inc-Sale of assets

3		0	4003	1225	108	Inc-New Homes Bonus
3	Total oth receipts	**763017**	**282,378**	Total income or receipts as recorded in the cashbook minus the Precept		
4		120327	122636	4000	105	Salaries
4		161268	181535	4000	300	Salaries
4		350	210	4000	501	Salaries
4		10975	11108	4001	105	Ers National Insurance
4		14360	15970	4001	300	Ers National Insurance
4		38110	37526	4002	105	Ers Pension
4		35183	38895	4002	300	Ers Pension
4	Staff cos	**380573**	**407,880**	Total expenditure or payments made to and on behalf of all council employees.Include salaries and wages,PAYE and NI(employees and employers), pension contributions and expenses		
5		25914	25726	4306	108	Loan Repayments
5	Loan interest/Capital repayments	**25914**	**25,726**	Total expenditure or payments of capital and interest made during the year on the Council borrowings		
6		3437	3525	4004	106	Cleaning Contract
6		2682	8142	4005	105	Temporary Staff
6		16539	32693	4005	300	Temporary Staff
6		520	540	4009	105	Staff Travel
6		7153	7080	4011	106	Rates
6		0	1485	4011	107	Rates
6		0	3648	4011	401	Rates
6		0	861	4011	601	Rates
6		0	96	4012	106	Water Charges
6		0	5	4012	107	Water Charges
6		0	91	4012	301	Water Charges
6		0	590	4012	305	Water Charges
6		0	390	4012	306	Water Charges
6		0	910	4012	307	Water Charges
6		0	161	4012	401	Water Charges
6		0	66	4012	404	Water Charges
6		0	360	4012	601	Water Charges
6		0	1585	4013	106	Gas
6		0	264	4013	107	Gas
6		0	52	4013	301	Gas
6		0	693	4013	306	Gas
6		0	34	4013	401	Gas
6		3117	1842	4014	106	Electric
6		0	77	4014	107	Electric
6		3836	3536	4014	305	Electric
6		3219	389	4014	306	Electric
6		478	3605	4014	307	Electric
6		6750	2164	4014	401	Electric
6		1520	276	4014	601	Electric
6		81	1607	4015	105	Health and Safety
6		905	582	4016	300	Uniforms
6		21	12	4017	106	Cleaning Materials
6		108	99	4017	305	Cleaning Materials
6		17	5	4017	306	Cleaning Materials

6	996	833	4020	105	Mobile Phones
6	2395	2831	4020	300	Mobile Phones
6	0	75	4020	501	Mobile Phones
6	2554	2717	4021	105	Office Phones
6	2645	2202	4022	105	Post
6	935	1386	4023	105	Stationery
6	0	24	4023	501	Stationery
6	4607	4061	4024	105	Subscriptions
6	17415	18562	4025	105	Insurance
6	529	220	4026	105	Printing
6	0	109	4027	105	Ref. Booksand Publications
6	137	78	4028	102	Meetings and Hospitality
6	404	129	4029	801	Street Furniture
6	319	680	4030	105	Advertising & Promotions
6	607	565	4032	105	Recruitment Advertising
6	876	1124	4033	105	Office Expenses
6	8130	16536	4034	105	Computer Support
6	298	18	4035	105	Maintenance-Office Equipment
6	2235	2701	4036	106	Grounds & Buildings Mtce
6	0	76	4036	301	Grounds & Buildings Mtce
6	977	1311	4036	305	Grounds & Buildings Mtce
6	742	1666	4036	306	Grounds & Buildings Mtce
6	453	1085	4036	307	Grounds & Buildings Mtce
6	2244	5118	4036	401	Grounds & Buildings Mtce
6	83	63	4036	601	Grounds & Buildings Mtce
6	5170	6296	4039	401	Waste Removal
6	1835	1982	4039	601	Waste Removal
6	425	2755	4040	105	Website
6	3554	3510	4041	105	Lease of Photocopier
6	2189	5153	4042	300	Maintenance Machinery
6	4718	5365	4044	300	Petrol,Oil & Gas
6	1555	1115	4046	401	Horticultural Supplies
6	549	164	4050	401	Maintenance Bowls Club
6	152	273	4051	501	Car Show
6	1389	7123	4052	107	Garth Lodge Costs
6	327	115	4054	404	Allotments Costs
6	0	1800	4055	105	Press & PR
6	3569	13259	4056	105	Legal and Professional Fees
6	2901	3460	4057	105	Audit Fees
6	6154	6274	4058	105	Accountancy
6	2063	2107	4059	108	Bank Charges
6	8250	8250	4060	109	CAB
6	16209	18273	4061	109	Grants to Voluntary Org.
6	3600	3600	4065	109	TVP Crime Partnership
6	0	218	4066	109	SEE Bags
6	4948	5090	4068	300	Contract Hire Vehicle
6	28833	52400	4069	308	SW Sports Village
6	2477	1605	4070	105	Training & Conferences
6	5430	260	4071	501	Robbie Tribute
6	0	13000	4083	801	Pedestrianisation Scheme
6	5379	5170	4088	501	Motown/Rewind 80s
6	3534	5101	4092	501	Teddy Bears Picnic
6	153	113	4093	501	Paypal Fees
6	397	1485	4097	105	HR

6		0	3584	4100	110	Purchase New Machinery
6		303	310	4103	106	Maintenance CAB Building
6		450	425	4112	801	Repairs & Maint. Clocks
6		3691	3474	4115	501	Special Events
6		5475	9822	4120	501	Carnival
6		504	3355	4123	402	Maintenance Play Areas
6		400	0	4128	401	Garth Park Café
6		10000	10000	4129	401	Garth Park Toilets
6		605	895	4130	106	Building Security
6		323	250	4130	305	Building Security
6		919	278	4130	306	Building Security
6		209	194	4130	307	Building Security
6		5000	5004	4131	109	Bicester Vision Manager
6		366	7767	4133	109	Partnership
6		4546	4292	4134	501	The Ramps
6		1500	1750	4150	102	Mayor's Expenses
6		1393	1832	4151	801	Litter Bin Provosiom
6		0	21787	4154	301	Tree Maintenance
6		831	842	4155	404	Rent Allotment Land
6		4159	10351	4157	501	Christmas Lights Switch On
6		3876	2638	4159	102	Elections
6		8458	15705	4160	102	Civic Expenses
6		14000	14000	4169	105	Newsletter
6		5150	5150	4170	109	CCTV
6		3464	3737	4175	301	Maintenance of Open Spaces
6		4242	60	4177	401	Maintenance Bandstand & Well
6		2005	1868	4178	300	Vehicle Maintenance
6		3488	4265	4180	402	ROSPA Inspections
6		297159	325085	4190	301	Parks and Garden Contract
6		12439	13673	4200	801	Christmas Lights Maint/Storage
6		664	498	4203	106	Window Cleaning
6		12600	11760	4209	102	Member's Allowances
6		12132	12092	4216	801	Litter/Dog Bin Emptying
6		0	1250	4301	110	Garth House Redevelopment
6		0	1725	4305	110	New Cemetery
6		386	129427	9011	901	Play Areas
6		26428	2105	9013	901	Equipment Mtce Replacement
6		15813	40730	9020	901	BTC Premises
6		0	150000	9043	901	Skate Park
6	Total oth payments	**678702**	**1,138,487**	Total expenditure or payments as recorded in the cashbook minus employment costs(Line 4) and loan / interest expenditure / payments(Line 5)		
7	Balance: carried forwrd	**2914442**	**3,024,147**	Total balances and reserves at the end of the year.[Must equal (1+2+3)-(4+5+6)]		
8		122204	107818	201	0	Current Bank A/c
8		6380	32635	202	0	Wages Account
8		256	244	203	0	Carnival Account
8		34	34	204	0	Lloyds Business Instant
8		253838	269888	205	0	Barclays Treasury Deposit
8		237084	237636	206	0	Santander Capital Account
8		1883097	1854961	207	0	Santander Deposit
8		549141	549141	208	0	Lloyds Treasury Account
8		15148	3	210	0	Barclays Base Rate Tracker

8		100	178	215 0 Petty Cash
8	Total Ca Investments	**3,067,282**	**3,052,538**	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fix Assets	**3468147**	**3,687,572**	The recorded current book value at 31 March of all tangible fixed assets owned by the Council as recorded in the asset register
#		184572	165750	10 0 Total Borrowings
#	Total Borrowings	**184572**	**165,750**	The outstanding capital balances as at 31 March of all loans from third parties(usually PWLB)

Agenda Item 14

BICESTER TOWN COUNCIL

Monday 24th June 2019

Banking Arrangements

Mayor:	Councillor Jason Slaymaker Jason.slaymaker@bicester.gov.uk
Contact Officer:	Samantha Shippen – Chief Officer 01869 252915 samantha.shippen@bicester.gov.uk
Ward Affected:	All

1. Background

1.1 Financial Regulation 5.1 allows the Chief Officer to make the Council's banking arrangements, including bank mandate to be approved by Council.

1.2 The Town Council holds accounts currently with Barclays, Santander and Lloyds banks. A complex signing mandate is in place appropriate to each account in line with the Council's Financial Regulations. In addition electronic banking via Barclays.co.uk and Barclays.net are used following councillor approval of payment schedules. A Barclaycard has been issued to the Chief Officer only.

1.3 Despite significant work being undertaken to resolve all banking mandates, for reasons beyond the control of the Chief Officer as RFO, signatories to the account with Santander was not resolved and the account with CCLA never set up. These matters now require resolution whereby former councillors and staff members need to be removed from mandates and additional signatories added.

1.4 For reasons of security, full details of the signing mandate will be circulated in a paper format at the Council meeting and attached as a confidential paper to the supporting papers for this meeting.

1.5 Council is requested to consider the appointment of additional signatories to the bank accounts.

2. Recommendation

The Council is recommended to

1. **Agree additional signatories to the various bank accounts;**
2. **Approve the banking arrangements made by the Chief Officer;**
3. **Agree the confidential storage of the signing mandate as per 1.4 of this report.**