BICESTER TOWN COUNCIL

Monday 29th June 2021

Annual Governance Statement

Chairman: Councillor Nicholas Mawer
Contact: nick.mawer@bicester.gov.uk

Callum McMahon – Office Supervisor
Contact: 01869 252915 callum.mcmahon@bicester.gov.uk

Ward Affected: All Wards

1. Background

1.1 Regulations require that Section 1 – the Annual Governance Statement is considered and approved by Council. This can be found at page 4 of item 11, Appendix 2 – the Annual Return.

2. Proposal

2.1 Officers 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 as indicated by the below excerpt (p. 20).

Section 1 – Annual Governance Statement

	Annual Governance Statement	*'Yes' means that this authority*	Suggested response based on evidence
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.*	**YES** – income & expenditure accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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.*	**YES** – the Clerk is experienced and advises the council in respect of its legal powers.
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.*	**YES** – the requirements and timescales for 2019/20 year-end were followed.

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.*	**YES** – the council has a risk management scheme and appropriate external insurance.
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.*	**YES** – the council has appointed an independent and competent internal auditor has completed two audits during the year.
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.*	**YES** – where matters are raised, action taken by council is recorded in the minutes.
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 matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), 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.*	**N/A** – the council has no trusts.

3. Recommendation

3.1 Committee is recommended to **APPROVE** the answers to page 4 of the Annual Return.

BICESTER TOWN COUNCIL

Monday 29th June 2021

Accounting Statements

Chairman: Councillor Nicholas Mawer
Contact: nick.mawer@bicester.gov.uk

Callum McMahon – Office Supervisor
Contact: 01869 252915 callum.mcmahon@bicester.gov.uk

Ward Affected: All Wards

1. Background

1.1 Regulations require that Section 2 – Accounting Statements is considered and approved by Council. This can be found at page 5 of item 11, Appendix 2 – the Annual Return.

2. Proposal

2.1 Finance Committee has reviewed these figures and recommends them to Council for approval. These figures have been verified by the internal auditor and a breakdown can be found at Appendix 1.

3. Recommendation

3.1 Council is recommended to **APPROVE** the figures on page 5 of the Annual Return.

14. APPENDIX 1

Bicester Town Council

Working details for ANNUAL RETURN - Year ended 31 March 2021

		Last Year £	This Year £	Code	Centre	Code Description
1		701,421	729,055	310	0	General Fund
1		2,312,727	2,638,005	325	0	Earmarked Reserves
1		10,000	20,000	326	0	Restricted Reserves
1	Balances brought forward	**3,024,147**	**3,387,060**	Total balances & reserves at the beginning of the year as recorded in the Financial Records		
2		1,468,070	1,566,506	1076	108	Inc-Precept
2	Annual Precept	**1,468,070**	**1,566,506**	Total amount of Precept income received in the year		
3		4,250	4,250	1002	106	Inc-CAB Rent
3		6,300	5,310	1003	401	Inc-Garth Stables
3		12,960	0	1004	401	Inc-Garth Garage & Yard
3		8,387	6,600	1006	107	Inc-Garth Lodge
3		2,627	10,093	1007	106	Inc-Registrars
3		1,727	724	1008	401	Inc-Bowls Club
3		0	700	1009	401	Inc-Tennis Club
3		3,307	0	1010	106	Inc-Garth Rooms Lettings
3		8,875	6,252	1011	404	Inc-Allotments
3		24,154	254	1014	105	Inc-Miscellaneous
3		0	2,220	1014	106	Inc-Miscellaneous
3		0	72	1014	300	Inc-Miscellaneous
3		2,111	64	1014	301	Inc-Miscellaneous
3		2	0	1014	305	Inc-Miscellaneous
3		857	407	1014	401	Inc-Miscellaneous
3		0	100	1014	402	Inc-Miscellaneous
3		1	0	1014	404	Inc-Miscellaneous
3		1,027	0	1014	801	Inc-Miscellaneous
3		18,609	9,305	1015	401	Inc Garth Park Cafe
3		4,948	0	1018	501	Inc-Carnival
3		30,000	0	1019	110	Inc-Grants Received
3		19,374	21,650	1020	601	Inc-Cemetery
3		4,720	2,690	1028	305	Inc-Pavilions/Piitches
3		2,068	403	1028	306	Inc-Pavilions/Piitches
3		825	698	1028	307	Inc-Pavilions/Piitches
3		3,163	0	1030	501	INC - EVENT 1
3		12,073	0	1032	501	Inc- EVENT 3
3		5,180	0	1034	501	Inc-Childrens Entertainment
3		2,938	1,268	1037	301	Inc-Keta Field Pitches
3		17	18	1038	301	Inc-Bure Park Pitches
3		1,100	0	1040	301	Inc-Keble Rd Pitches
3		6,285	0	1045	501	Inc-Christmas Lights
3		61,716	30,858	1077	108	Inc-Precept Support Grant
3		15,896	3,665	1096	108	Inc-Interest Received
3		4,200	0	1211	300	Inc-Sale of Assets
3	Total other receipts	**269,693**	**107,600**	Total income or receipts as recorded in the cashbook minus the Precept		
4		112,400	138,376	4000	105	Salaries

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2021

		Last Year £	This Year £	Code	Centre	Code Description
4		177,735	166,189	4000	300	Salaries
4		11,051	13,578	4001	105	Ers National Insurance
4		14,348	13,741	4001	300	Ers National Insurance
4		24,170	30,154	4002	105	Ers Pension
4		32,652	35,873	4002	300	Ers Pension
4	Staff costs	**372,355**	**397,911**	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers) and pension contributions		
5		11,226	11,038	4306	108	Loan Repayments
5	Loan interest/Capital repayments	**11,226**	**11,038**	Total expenditure or payments of capital and interest made during the year on borrowings		
6		16,283	0	4003	105	Temporary Staff
6		25,296	38,943	4003	300	Temporary Staff
6		3,539	3,567	4004	106	Cleaning Contract
6		466	1	4009	105	Staff Travel
6		7,242	7,360	4011	106	Rates
6		0	244	4011	107	Rates
6		3,730	-7,134	4011	401	Rates
6		969	1,132	4011	601	Rates
6		302	103	4012	106	Water Charges
6		726	1,591	4012	305	Water Charges
6		850	453	4012	306	Water Charges
6		525	750	4012	307	Water Charges
6		441	222	4012	401	Water Charges
6		1,796	-16	4012	404	Water Charges
6		304	307	4012	601	Water Charges
6		528	1,124	4013	106	Gas
6		115	93	4013	107	Gas
6		574	852	4013	306	Gas
6		466	207	4013	401	Gas
6		2,171	2,011	4014	106	Electric
6		33	69	4014	107	Electric
6		2,639	1,723	4014	305	Electric
6		621	448	4014	306	Electric
6		2,045	1,154	4014	307	Electric
6		3,545	1,693	4014	401	Electric
6		333	354	4014	601	Electric
6		595	124	4015	105	Health and Safety
6		578	1,208	4016	300	Uniform & PPE
6		88	33	4017	106	Cleaning Materials
6		108	394	4017	305	Cleaning Materials
6		96	343	4017	306	Cleaning Materials
6		0	343	4017	307	Cleaning Materials
6		623	569	4020	105	Mobile Phones
6		1,730	1,635	4020	300	Mobile Phones

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2021

	Last Year £	This Year £	Code	Centre	Code Description
6	2,738	2,198	4021	105	Office Phones
6	2,619	1,448	4022	105	Post
6	1,460	884	4023	105	Stationery
6	4,357	4,574	4024	105	Subscriptions
6	19,241	17,714	4025	105	Insurance
6	60	123	4027	105	Ref. Booksand Publications
6	53	70	4028	102	Meetings and Hospitality
6	697	0	4029	801	Street Furniture
6	35	0	4030	105	Advertising & Promotions
6	0	9,000	4031	102	Modern Gov
6	0	294	4032	105	Recruitment Advertising
6	1,042	286	4033	105	Office Expenses
6	18,887	17,560	4034	105	Computer Support
6	20	-9	4035	105	Maintenance-Office Equipment
6	6,792	1,759	4036	106	Grounds & Buildings Mtce
6	1,693	2,199	4036	305	Grounds & Buildings Mtce
6	1,911	2,074	4036	306	Grounds & Buildings Mtce
6	1,640	1,944	4036	307	Grounds & Buildings Mtce
6	7,331	3,829	4036	401	Grounds & Buildings Mtce
6	32	195	4036	601	Grounds & Buildings Mtce
6	0	994	4039	106	Waste Removal
6	0	223	4039	305	Waste Removal
6	0	223	4039	306	Waste Removal
6	0	224	4039	307	Waste Removal
6	4,803	3,336	4039	401	Waste Removal
6	2,026	2,050	4039	601	Waste Removal
6	471	1,065	4040	105	Website
6	3,509	2,449	4041	105	Photocopier
6	6,102	2,207	4042	300	Maintenance Machinery
6	5,260	3,245	4044	300	Petrol,Oil & Gas
6	0	387	4045	300	Tools
6	3,196	2,928	4046	401	Horticultural Supplies
6	195	335	4050	401	Maintenance Bowls Club
6	255	0	4051	501	Car Show
6	3,908	1,512	4052	107	Garth Lodge Costs
6	149	117	4054	404	Allotments Costs
6	2,025	2,663	4055	105	Press & PR
6	10,511	740	4056	105	Legal and Professional Fees
6	2,613	2,457	4057	105	Audit Fees
6	5,354	4,731	4058	105	Accountancy
6	2,076	1,725	4059	108	Bank Charges
6	8,250	8,250	4060	109	CAB
6	18,069	9,350	4061	109	Grants to Voluntary Org.
6	0	8,140	4063	109	COVID 19 Grants
6	12,000	0	4064	109	OYAP
6	3,600	3,600	4065	109	TVP Crime Partnership

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2021

	Last Year £	This Year £	Code	Centre	Code Description
6	2,730	0	4068	300	Contract Hire Vehicle
6	55,091	55,685	4069	308	SW Sports Village
6	2,040	2,039	4070	105	Training & Conferences
6	5,544	0	4071	501	EVENT 1
6	5,460	0	4088	501	EVENT 3
6	7,491	866	4092	501	Teddy Bears Picnic/Superheroes
6	9,904	229	4097	105	HR
6	1,751	0	4100	110	Purchase New Machinery
6	300	270	4112	801	Repairs & Maint. Clocks
6	0	95	4115	501	Special Events
6	9,571	0	4120	501	Carnival
6	1,183	13,088	4123	402	Maintenance Play Areas
6	0	436	4126	301	Lease of Open Spaces
6	10,000	0	4129	401	Garth Park Toilets
6	2,500	1,035	4130	106	Building Security
6	2,200	938	4130	305	Building Security
6	1,900	640	4130	306	Building Security
6	1,750	450	4130	307	Building Security
6	1,450	75	4130	401	Building Security
6	5,000	5,000	4131	109	Bicester Vision Manager
6	496	0	4133	109	Partnership
6	1,750	1,750	4150	102	Mayor's Expenses
6	623	993	4151	801	Litter Bin Provosion
6	45,246	29,335	4154	301	Tree Maintenance
6	20	0	4155	301	Rent
6	831	831	4155	404	Rent
6	12,277	675	4157	501	Christmas Lights Switch On
6	8,491	639	4160	102	Civic Expenses
6	14,666	15,000	4169	105	Newsletter
6	5,150	0	4170	109	CCTV
6	4,282	3,111	4175	301	Maintenance of Open Spaces
6	212	0	4176	401	Maintenance Skate Park
6	0	24	4177	401	Maintenance Bandstand & Well
6	1,583	2,199	4178	300	Vehicle Maintenance
6	3,520	3,520	4180	402	ROSPA Inspections
6	327,837	345,532	4190	301	Parks and Garden Contract
6	12,755	26,670	4200	801	Christmas Lights Maint/Storage
6	332	0	4203	106	Window Cleaning
6	0	58	4204	301	Pest Control
6	12,264	11,388	4209	102	Member's Allowances
6	13,082	13,133	4216	801	Litter/Dog Bin Emptying
6	5,904	0	4300	110	New Computer Equipment
6	5,000	5,000	4301	110	Garth House Redevelopment
6	400	0	4305	110	New Cemetery
6	0	5,878	4312	110	Asset Maintenance
6	1,514	2,508	4313	110	Play Area/Open Space Inv.

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2021

		Last Year £	This Year £	Code	Centre	Code Description
6		4,014	0	4314	110	Town Centre
6		12,799	0	9007	901	Community and Elections
6		28,101	1,251	9011	901	Play Areas/Open Space Investme
6		85,932	7,125	9013	901	Equipment Replacement/Mtce
6		0	8,102	9014	901	Green Infrastructure
6		9,965	0	9020	901	BTC Premises
6		2,025	0	9039	901	Burial Ground Provision
6		0	3,750	9043	901	Skate Park
6	Total other payments	**991,269**	**760,309**	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	Balances carried forwrd	**3,387,060**	**3,891,908**	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		419,780	40,719	201	0	Current Bank A/c
8		90,151	47,276	202	0	Wages Account
8		197	125	203	0	Carnival Account
8		34	2,000,000	204	0	CCLA Deposit
8		270,956	1,222,229	205	0	Barclays Treasury Deposit
8		238,932	240,489	206	0	Santander Capital Account
8		1,868,216	0	207	0	Santander Deposit
8		549,141	549,175	208	0	Lloyds Treasury Account
8		212	196	215	0	Petty Cash
8	Total Cash & Investments	**3,437,619**	**4,100,209**	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9		3,646,393	3,656,251	9	0	Total Fixed Assets
9	Total Fixed Assets	**3,646,393**	**3,656,251**	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register		
10		160,875	156,000	10	0	Total Borrowings
10	Total Borrowings	**160,875**	**156,000**	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)		

BICESTER TOWN COUNCIL

Monday 29th June 2021

Annual Governance and Accountability Return

Chairman: Councillor Nicholas Mawer
Contact: nick.mawer@bicester.gov.uk

Callum McMahon – Office Supervisor
Contact: 01869 252915 callum.mcmahon@bicester.gov.uk

Ward Affected: All Wards

1. Background

1.1 The Council is required by law to complete the AGAR at the end of each financial year in accordance with proper practices. This is comprised of the internal audit, governance and accounting statements seen previously in this agenda.

1.2 For this Council, having an income or expenditure greater than £25,000 requires a Part 3 Return. The full return and accompanying documents are attached at Appendix 1.

2. Exercise of Public Rights

2.1 The Council must publish the dates when the public may inspect the 20/21 accounts (adhering to statutory 30 working days including the first 10 working days of July).

2.2 Publication is to be made the day after this meeting starting the period on Wednesday 23rd June and ending on Tuesday 3rd August, see p. 11 Appendix 1.

2.3 Any person wishing to inspect will need an appointment, Officers will manage this in line with any restriction in place and risk management principles.

3. Recommendation

3.1 Council is recommended to **NOTE** the information.

APPENDIX 1

Annual Governance and Accountability Return 2020/21 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 that:**
  - **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 2020/21

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 must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** 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 on the authority website/webpage **before 1 July 2021.**
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) **no later than 30 June 2021.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2021
   - 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 2020/21

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 limited assurance review and is able to give an opinion, 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 the authority website/webpage:

Before 1 July 2021 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 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:
- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 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 (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR 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 before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- 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 authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR 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 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage 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 2021.**

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', has an explanation been published?	✓	
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 published?	✓	
	Has the bank reconciliation as at **31 March 2021** 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 2020/21

Bicester Town Council

www.bicester.gov.uk

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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 bank account reconciliations were properly carried out during the year.	✓		
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 2019/20, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")*			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

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

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

04/11/2020 25/05/2021

Name of person who carried out the internal audit

Mark Mulberry BA(Hons) FCCA CTA

Signature of person who carried out the internal audit

Date 25/05/2021

*If the response is 'no' please 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 2020/21

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 2021, 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.
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.	Yes	No	N/A ✓	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 must be published with the Annual Governance Statement.

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

21/05/2021

and recorded as minute reference:

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

Chairman

Clerk

www.bicester.gov.uk

Section 2 – Accounting Statements 2020/21 for

Bicester Town Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	*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	3024147	3387060	*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	1468070	1566506	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	269693	107600	*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	372355	397911	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	11226	11038	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	991269	760309	*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	3387060	3891908	*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	3437619	4100209	*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	3646393	3656251	*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	160875	156000	*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 2021 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

Date 25/05/2021

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

21/06/2021

as recorded in minute reference:

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

Section 3 – External Auditor's Report and Certificate 2020/21

In respect of Bicester Town Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2020/21

(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 2020/21

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 2021.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Bicester Town Council

Bank - Cash and Investment Reconciliation as at 31 March 2021

Confirmed Bank & Investment Balances

Bank Statement Balances

31/01/2021	Barclays Current Account	40,719.37	
31/01/2021	Wages Account	47,275.52	
31/01/2021	Carnival Account	125.15	
31/01/2021	lloyds Busineaa Instant	2,000,000.00	
31/01/2021	Barclays Treasury Deposit	1,222,228.63	
31/03/2021	Santander Capital Account	240,489.33	
31/08/2020	Santander Deposit Account	0.00	
31/01/2021	Lloyds Treasury Account	549,174.65	
31/08/2020	Lloyds Treasury Deposit	0.00	
31/01/2021	Petty Cash	196.19	
31/07/2020	Barclays Base Rate Tracker	0.00	
			4,100,208.84

Other Cash & Bank Balances

	0.00
	4,100,208.84

Receipts not on Bank Statement

	0.00
Closing Balance	**4,100,208.84**

All Cash & Bank Accounts

1	Current Bank A/c	40,719.37
2	Wages Account	47,275.52
3	Carnival Account	125.15
4	CCLA Deposit	2,000,000.00
5	Barclays Treasury Deposit	1,222,228.63
6	Santander Capital Account	240,489.33
7	Santander Deposit	0.00
8	Lloyds Treasury Account	549,174.65
9	Lloyds Treasury Deposit	0.00
10	Petty Cash	196.19
11	Barclays Base Rate Tracker	0.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	**4,100,208.84**

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Play Area/Open Space Investment	325,143		
BTC Premises	1,225,764		
Equipment Replacement/Maintenance	213,860		
Burial Ground Provision	671,064		
Community and Elections	29,556		
Green Infrastructure	298,955		
Skate Park	3,000		
Partnership	24,100		
SW Sports Village Contribution	236,167		
Pedestrianisation Scheme	41,000		
Shopmobility	4,750		
Town Centre	46,000		
Garth Park Toilets	10,000		
SW Sports Village Sinking Fund	30,000		
		3,159,359	
General reserve	732,549		
		732,549	
Total reserves (must agree to Box 7)			**3,891,908**
Box 7 per Annual Return			3,891,908
Difference			0

Bicester Town Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2021

Explains the difference between boxes 7 & 8 on the Annual Return

Code	Description	Last Year £	This Year £
	Total Reserves	3,387,059.73	3,891,907.97
100	Miscellaneous Debtors	13,733.98	0.00
102	Debtors Control	25,728.62	6,212.99
105	VAT Control A/c	27,177.10	29,894.25
110	Prepayments	30,024.68	32,460.60
507	Mayors Contra Account	4,797.94	5,442.94
	Less Total Debtors	101,462.32	74,010.78
500	Creditors	17,534.86	128,109.04
506	Retentions Due	9,523.02	9,523.02
510	Accruals	117,440.45	132,733.53
515	Paye/Ni Due	5,772.45	7,525.06
560	Receipts in Advance	1,750.35	4,421.00
	Plus Total Creditors	152,021.13	282,311.65
	Equals Total Cash and Bank Accounts	3,437,618.54	4,100,208.84
201	Current Bank A/c	419,780.22	40,719.37
202	Wages Account	90,151.41	47,275.52
203	Carnival Account	197.15	125.15
204	CCLA Deposit	33.85	2,000,000.00
205	Barclays Treasury Deposit	270,955.55	1,222,228.63
206	Santander Capital Account	238,932.02	240,489.33
207	Santander Deposit	1,868,215.67	0.00
208	Lloyds Treasury Account	549,140.80	549,174.65
215	Petty Cash	211.87	196.19
	Total Cash and Bank Accounts	3,437,618.54	4,100,208.84

Bicester Town Council
Reserve Movements 31.3.2021

Earmarked Reserves

	Balance 31.3.2020	Added in Year	Used to fund Expenditure	Reserve Transfers	Balance 31.3.2021	
Play Area/Open Space Investment	233,902	92,492	1,251		325,143	190k spend planned for 21/22 - growing reserves for 22/23 refurbishments
BTC Premises	1,140,764	85,000			1,225,764	Garth House refurbishment plan - potential for improvements for allotments
Equipment Replacement/Maintenance	134,863	86,122	7,125		213,860	Shredder 11k , Electric Van 25k , Review of Ride on equipment
Burial Ground Provision	544,096	126,968			671,064	New cemetery needed for 2022/23 - growings funds to support
Community and Elections	26,556	3,000			29,556	Budget underspend from Elections
Green Infrastructure	307,057		8,102		298,955	
Skate Park	6,750		3,750		3,000	
Partnership	24,100				24,100	
SW Sports Village Contribution	166,167	70,000			236,167	Budget underspend from Whitelands
Pedestrianisation Scheme	28,000	13,000			41,000	Budget underspend from Street Scene
Shopmobility	4,750				4,750	
Town Centre	21,000	25,000			46,000	Budget underspend from Projects: Town Centre
Garth Park Toilets		10,000			10,000	Budget underspend from Garth Park Toilets
					0	
Ringfenced					0	
					0	
SW Sports Village Sinking Fund	20,000	10,000			30,000	Annual increase to restricted reserve
	2,658,005	521,582	20,228	0	3,159,359	

Smaller authority name: **Bicester Town Council**

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement Tuesday 22nd June 2021 (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:	
(b) Mrs Samantha Shippen, Chief Officer, Bicester Town Council, The Garth, Launton Road, Bicester, Oxfordshire OX26 6PS. 01869 252915 samantha.shippen@bicester.gov.uk	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) **Wednesday 23rd June 2021**	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) **Tuesday 3rd August 2021** **[30 working days after (c) above]**	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: **Moore (Ref RD/hd)** **Rutland House,** **Minerva Business Park,** **Lynch Wood,** **Peterborough** **PE2 6PZ**	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority
5. This announcement is made by (e) Samantha J Shippen FCIS, FSLCC, CMC. Chief Officer.	

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.	Included Y/N or response
1. State the basis of accounts – Income and Expenditure (I&E) **or** Receipts and Payments (R&P)	I&E
2. Bank reconciliation (N.B. a pro-forma document is available online).	Y
3. Explanations of significant variances: For boxes 2 – 10 in the Accounting Statements, where the 2020 figure is 15% greater than, or 15% less than, the 2019 figure **unless** the variance is less than £500	Y
4. A reconciliation between boxes 7 and 8 – this must be quantified.	Y
5. An explanation of any 'No' answers in Section 1 (Annual Governance Statement)	NA
6. An explanation of any 'No' answers in the Annual Internal Audit Report.	NA
7. An explanation of the level of reserves held if more than twice the precept of the Authority.	Y
8. Whether you use the general power of competence. Council has confirmed it has the General Power of Competence: over two thirds Councillors elected and Town Clerk Mrs Samantha Shippen FCIS, Fellow SLCC, CMC holds the CiLCA qualification.	Y
9. The dates for the period for the exercise of public rights (N.B. a pro-forma document is available online).	Y
10. This sheet, duly completed	Y

Additional Information – Intermediate Request:

	Information Requested	Evidence
a)	A copy of the minutes of the meeting where financial statements were approved by council. (NB: Only the relevant page showing this item is required).	11. Minutes of Council 21st June 2021
b)	Provide a copy of the terms and scope of engagement of the internal auditor and dates of any reports provided by them (other than completion of the AGAR). If none,	12. Engagement letter 13. Interim Internal Audit Report

	provide details as to why such items are not in place.		
c)	Confirm that all internal and external reports have been placed before and considered by the council and provide an extract of the minute in the year in relation to this.	14. 15.	Internal Audit – Minutes of Finance Committee 9th December 2020 External Audit – Minutes of Council 18th January 2021

MULBERRY & CO
Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

e office@mulberryandco.co.uk
w www.mulberryandco.co.uk
t + 44(0)1483 423054

Our Ref: MARK/BIC001

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

01 September 2020

Dear Mrs Shippen,

Engagement Letter – Local Authority

We are pleased to accept the instruction to act as internal auditors for the Council and are writing to confirm the terms of our appointment outlined below. The purpose of this engagement letter is to set out the basis on which we are engaged to act as internal auditors and our respective areas of responsibility, it should be read in conjunction with our standard terms and conditions.

We are bound by the ethical requirements of the Association of Chartered Certified Accountants, and accept instructions to act for you on the basis that we will act in accordance with those ethical requirements. A copy of these requirements can be viewed at our offices on request or can be seen at www.accaglobal.com.

1. **Period of engagement**
   a. This letter is effective for accounting periods ending on or after 31st March 2021. (The 2020/21 Council year)

   b. It replaces all previous engagement letters. The previously agreed commencement date for this engagement still applies.

   c. We will deal with matters arising in respect of periods prior to the above period as appropriate.

2. **Responsibilities of the Council and Internal auditors**
   a. The council is responsible for ensuring that the council maintains adequate accounting records and for preparing financial statements that have been prepared in accordance with current practices and guidelines.

   b. You are also responsible for making available to us, as and when required, all the council's accounting records and all other relevant records and related information, including minutes of all meetings. We are entitled to require from the council's officers and employees such other information and explanations as we think necessary for the performance of our duties as internal auditors.

   c. We have a statutory responsibility to report to the external auditors whether in our opinion the financial statements have been properly prepared in accordance with current practices and guidelines. In forming this opinion, we shall:
      i. Review the accounting records and all other relevant records and related information, including minutes of all meetings.
      ii. If deemed necessary, conduct two or more reviews per annum to verify both the procedural and financial aspects of the council.

iii. Report to you in writing any such adjustments that we may consider necessary, or those areas where we think your systems may require improvement.
iv. Sign off the annual return as internal auditors.

d. We have a professional responsibility to report if the financial statements do not comply in any material respect with applicable accounting standards, unless in our opinion the non-compliance is justified in the circumstances. In determining whether or not the departure is justified we consider:
   i. whether the departure is required in order for the financial statements to give a true and fair view; and
   ii. whether adequate disclosure has been made concerning the departure

e. As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We are likely to request from you, and retain, some information and documentation for these purposes and/or to make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity within a reasonable time, there may be circumstances in which we are not able to proceed with the audit appointment.

f. The provision of audit services is a business in the regulated sector under the Proceeds of Crime Act 2002 and, as such, partners and staff in audit firms have to comply with this legislation which includes provisions that may require us to make a money laundering disclosure in relation to information we obtain as part of our normal audit work. It is not our practice to inform you when such a disclosure is made or the reasons for it because of the restrictions imposed by the 'tipping off' provisions of the legislation.

3. Scope of Audit

a. Our audit will be conducted in accordance with current practices and guidelines, and will include such tests of transactions and of the existence, ownership and valuation of assets and liabilities as we consider necessary.

b. We shall obtain an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether proper accounting records have been maintained by the council. We shall expect to obtain such appropriate evidence as we consider sufficient to enable us to draw reasonable conclusions there from.

c. The nature and extent of our procedures will vary according to our assessment of the council's accounting system and, where we wish to place reliance on it, the internal control system, and may cover any aspect of the business's operations that we consider appropriate. Our audit is not designed to identify all significant weaknesses in the council's systems but, if such weaknesses come to our notice during the course of our audit which we think should be brought to your attention, we shall report them to you. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the council in mind and that we accept no duty or responsibility to any other party as concerns the reports.

d. As part of our normal audit procedures, we may request you to provide written confirmation of certain oral representations which we have received from you during the course of the audit on matters having a material effect on the financial statements. In particular, where we bring misstatements in the accounts to your attention that are not adjusted, we shall require written representation of your reasons.

e. In order to assist us with the examination of your financial statements, we shall request sight of all documents or statements, including minutes and reports, which are due to be issued with the financial statements. We are also entitled to attend all general meetings of the council and to receive notice of all such meetings.

f. The responsibility of safeguarding the assets of the council and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with you. However, we shall endeavour to plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law or regulations), but our examination should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.

g. Once we have issued/uploaded our report we have no further direct responsibility in relation to the financial statements for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the Annual Meeting which may affect the financial statements.

h. We appreciate that the present size of your council renders it uneconomic to create a system of internal control based on the segregation of duties for different functions within each area of the council. In the running of your council we understand that the officers are closely involved with the control of the council's transactions. In planning and performing our audit work we shall take account of this supervision.

4. Electronic Publication

a. Where audited financial information is published on a website or by other electronic means, it is your responsibility to ensure that any such publication properly presents the financial information and auditor's report. We reserve the right to withhold consent to the electronic publication of our report or the financial statements if they are to be published in an inappropriate manner.

b. It is your responsibility to ensure there are controls in place to prevent or detect quickly any changes to electronically published information. We are not required to carry out ongoing review of the information after it is first published. The maintenance and integrity of electronically published information is your responsibility and we accept no responsibility for changes made to audited information after it is first posted.

5. Communication

a. In order to ensure that there is effective two-way communication between us we set out below the expected form and timing of such communications
    i. We shall contact you by telephone or email prior to each year-end for preliminary discussions concerning the audit.
    ii. We may arrange a meeting to discuss the forthcoming audit prior to the expected start date.
    iii. We may arrange a meeting to discuss any matters arising from completing the on-site work.
    iv. We shall of course contact you on a regular basis regarding both audit and other matters.
    v. Our report will be issued in .Pdf format via a secure server, to which only the clerk has password access

6. Other services

a. You may request that we provide other services from time to time. We will issue a separate letter of engagement and scope of work to be performed accordingly. Because rules and regulations frequently change you must ask us to confirm any advice already given if a transaction is delayed or a similar transaction is to be undertaken.

7. Limitation of liability

a. We specifically draw your attention to our standard terms and conditions which set out the basis on which we limit our liability to you and to others.

b. There are no third Parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter other than the external auditors.

8. Fees

a. Our fees are calculated using a stand rate per hour, plus disbursements and VAT and the standard applicable rate.
b. Our fees for the 2020/21 council year are £60 per hour + VAT
c. Where applicable we charge £0.45p per mile for travel
d. Our fees are payable on presentation of invoice.

9. Agreement of terms

a. This letter supersedes any previous engagement letter. Once it has been agreed, this letter will remain effective until it is replaced.

b. If this letter is not in accordance with your understanding of the scope of our engagement or your circumstances have changed, please let us know

c. This letter should be read in conjunction with the firm's standard terms and conditions.

Yours faithfully,

M Mulberry

<u>Mulberry & Co</u>

We confirm that by electronically approving this document we are agreeing that we have read and understood the contents of this letter and related terms and conditions and further agree that it accurately reflects our fair understanding of the services that we require you to undertake.

MULBERRY & CO
Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

t + 44(0)1483 423054
e office@mulberryandco.co.uk
w www.mulberryandco.co.uk

Our Ref: MARK/BIC001

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

4th November 2020

Dear Sam

Re: Bicester Town Council
Internal Audit Year Ended 31st March 2020

Executive Summary

Following completion of our interim internal audit on the 4th November 2020 we enclose our 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.**

At the interim visit we reviewed and performed tests on the following areas:

- Review of the accounting system & financial reporting package
- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments & Insurance
- Review of the Budgeting Process
- Review of Salaries
- Review of fixed asset register
- Review of annual charges

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose and are a model of good practice.

I would like to thank Sam for her assistance and whilst my report contains recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

It is therefore our opinion that the systems and internal procedures at Bicester Town Council are well established, and followed.

Regulation
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. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.

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.

Independence & Competence
Your audit was conducted by Mark Mulberry of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor is a qualified practicing accountant with over 20 years' experience as a registered statutory auditor.

Engagement Letter
An engagement letter was issued on the 1st September 2020 covering the 2020/21 internal audit assignment. Copies of this document are available on request.

Planning & Inherent Risk Assessment
The scope and plan of works including fee structure was issued to the council on the 1st September 2020 under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

- There have been no instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover
- The client has a finance committee with detailed terms of reference and work programme

It is my opinion that the inherent risk of error or misstatement is low and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

The Council continues to uses RBS Rialtus as a day to day accounting package, this is a tried and tested industry specific package, therefore I make no recommendation to change.

The system is used daily to report on and record the financial transactions of that of the Council. There are multiple users with their own individual logons, the Chief Officer acts as administrator.

The client has a complex password and two factor sign process for the IT system. Each user then required to logon to hosted Citrix environment, after which they login for the finance package. This provides sufficient levels of access security.

Every month, a month end hard close down is performed by an outside contractor, various reports are printed and filed in hard& soft copy, these include but are not limited to; Income and expenditure against budget, cashbooks, bank reconciliations and other reports as fit. The month end reporting is then reported to the Chief Officer and in turn a report is taken to finance committee.

A review of the cashbook shows that all data fields are being entered, the hard copy reports are easy to read and logically filed. My audit testing showed that supporting documentation could be easily located from records. I make no recommendation to change in this system.

I tested opening balances as at 1/4/20 and confirmed they could be agreed back to the audited accounts for 2019/20.

The Council is VAT registered and the last VAT return was for the quarter ended 30th September 2020, which shows a refund of £28,745.99 which was received by direct credit from HMRC in October 2020. This is also an indicator that the council is up to date with its postings on the financial package.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

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

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Interim Audit

Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.

External auditors report & notice of conclusion has not been returned by the auditor to the council as at today's date. Past testing shows these will be posted to the website when received.

Evidence was noted in the minutes of the internal auditor's report being reviewed and accepted in the 22nd June 2020 meeting. [022/2021]

Confirm by sample testing that councillors sign statutory office forms
No new councillors have joined since April 2020. I confirmed last year by sample testing that Councillors sign "Acceptance of Office" forms, register of members interests and acceptance to receive information by electronic means, all in line with regulations.

Confirm that the Council is compliant with the relevant transparency code.
The Council is required by law to follow the 2015 Transparency Code, and a review of the website shows the code is being followed in full.

Confirm that the Council is compliant with the GDPR.
The council has a privacy statement and policies compliant with GDPR. Data subjects are made aware of the use of data and their rights and have to tick a box to accept they have seen and read the relevant notices.

The council has an accessibility statement and has been through a process to update the website for the latest regulations.

Confirm that the Council meets regularly throughout the year
The council has the following committees:

- Full Council; meets circa bi monthly
- Environment; meets bi monthly
- Policy – bi monthly
- Planning; meets 4 weekly
- Finance meets bi monthly
- Personnel (Subcommittee) quarterly

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks each committee has spending powers.

Check that agendas for meetings are published giving 3 clear days' notice.
The Chief Officer was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance.

I reviewed the agenda for the 22nd June 2020 Full council meeting and can conform the proper notice was given.

Check the draft minutes of the last meeting(s) are on the council's website
A review of the web site shows that minutes are generally posted – I reviewed a sample of minutes for full council, finance and planning and these were posted to the website.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.
Revised Standing Orders were taken to policy committee on the 24th August 2020. The committee resolved not to approve them at this time. The chief officer has written a report to council dated August 2020 advising the current Standing Orders are becoming out of date ad need up dating to the new NALC model.

I remind council that this document must be reviewed and adopted by the council year end as current 2017/18 standing orders are becoming aged.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.
Financial regulations are based on the NALC model and were last reviewed November 2019.

Check that the council's Financial Regulations are being routinely followed.
The de-minimis limit recorded in the Financial Regulations for the competitive purchase of items and services is as listed below.

- £60,000 + Tender Process
- £12,500 - £60,000 3 quotations are required.
- £2,500 - £12,500 – strive to get 3 estimates
- 0 - £2,500 – power to spend

Financial regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts.

Financial regulation 4 deals with budgetary control and authority to spend. The council has thresholds in place at which authorisations to spend must be obtained.

- £25,000 + Full council
- £10.000 - £25,000 – Committee
- £2,500 - £10,000 – Chief Office, mayor or chair of committee
- 0 - £2,500 – power to spend

The council uses a manual Purchase Order (PO) system for the majority of expenditure items and has a strong procedure in place to ensure that all expenditure is authorised in line with financial regulations

1. Expenditure requirement is identified and notified to appropriate manager/administration officer

2. The administration officer completes PO which is copied and is passed to either the Chief Officer or Service Manager for signature approval. The PO is sometimes annotated with notes re budget etc. Due to the current pandemic the system has been amended and PO are authorised by email trail. – I have verified an email trail with the assistance of the Chief Officer which showed amendment and approval.

3. Administration Officer places order for goods or services.

4. Supplier Invoices are received and passed to Administration Officer for processing
    - A pink slip is attached to each and every supplier invoice.
    - Pink copy PO– attached to supplier invoice

5. Supplier Invoice passed to Chief Officer or Service Manager for approval.

6. Invoice then posted to finance package.

7. Report run on finance package to detail invoices due for payment. Invoices cross checked against report

8. Payment set up by Administration Officer on the on-line banking system and batch listing printed in hard copy and sent digitally for councillors to review. The hard copy is signed by councillors at a later date. Due to the pandemic the system has been altered – the Chief Officer is setting up the payments and the council are approving payments. The dual authorisation system will be reinstated as soon as practicable.

    The chief officer was able to demonstrate an email thread of authorisations for payments. I am under no doubt the council is authorising payments and that they are made in the proper manner.

9. Chief officer cross checks batch payment list per bank with payment list from the finance package and authorises payments and signs the hard copy batch report.

The Chief Officer was able to demonstrate that budget monitoring reporting to members is completed on a monthly basis. Reporting is comprehensive, and is minuted appropriately.

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations. I verified this to the minutes of the 6th October Finance Committee [147/2021]

Financial regulation 6 deals with making payments. The council makes payments by cheque and direct debit, credit card and on-line banking:

- Cheques must be signed by three individuals, two councillors and an officer. Audit testing showed cheque stubs to be initialled twice.

- interbank transfers can be made by the chief officer and finance officer

- Internet payments are made via the bank website, the bank is set such that the originator cannot authorise the same transaction, so there is a natural segregation of duties and control in place. Admin changes must be authorised by an officer.

- Credit Card, the chief officer has a credit card – transactions are reported monthly in the usual manner. Pin number not known to anyone other than Chief Officer.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £8.12 per elector.
The council has no S.137 expenditure, because they have the power GPC. I confirmed that the council was still eligible to claim this.

Confirm that checks of the accounts are made by a councillor.
Throughout the tests completed above – I have noted councillor approval at all stages. I am of the opinion that sufficient internal reviews are made.

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

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

The Council undertakes a full risk assessment that covers operational and financial risks, this was taken to council in March 2020. The tabular format is easy to read and understand.

Whilst the council has continuity plans in place, I feel this is insufficient for replacement of key staff. This is a risk area council needs to consider.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process. Money and asset cover appear adequate.

In respect of motor insurance, drivers are checked annually.

We discussed assertion 8 of the AGAR and whether or not this had any impact on the council.

"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."

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

D. BUDGET, PRECEPT & RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

I confirmed that the 2020-21 budget and precept setting process was underway at the time of our interim audit, with all precepting authority deadlines achievable. A review of the minutes shows discussion and agreement of the same.

However, it was noted that currently no three-year forecast is shown. **I would recommend that council add its 3 year forecast in accordance with financial regulation 3.1 for now this can be a simple % increase, which can then be worked on and reviewed on a rolling basis over the course of the council year, following which it can be dropped in as budget for the next year.**

As at 31st August 2020 total reportable income was £1,613,507 (Annual Budget £1,755,193), and expenditure £386,534 (annual budget £1,755,193). The expenditure is under budget due in the main to projects underspend. It would appear that the council is underspending this year. The current outturn indication is that the council will make a surplus this year.

In respect of reserves at the 31-08-20, the council has £1,956,028 of general reserves and earmarked reserves £2,658,005. The council has 13 earmarked reserves covering various projects the largest being BTC at £1,140,764, followed by burials at £544,096.

The councils' reserves are still very high with little indication that these will be utilised, it will be a requirement to explain this to the external auditor at the year-end again. **I remind council it does not have the power to accumulate funds and that these must be spent for the benefit of the local community.**

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

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Annual charges were last reviewed by Policy Committee in 27th January 2020. I verified this to invoices raised.

The precept of £1,566,506 has been received in full and correctly posted to the accounts – this agreed to the accounts and bank statement.

I sampled VAT transactions for Zero, Standard and Exempted rated items. VAT has been properly calculated on invoices.

Bad & aged debts are monitored on a monthly basis, statements are issued using the finance package and a report is made to council/committee. At the audit date there were circa £2,296 of aged debts which equates to circa 50% of the entire outstanding ledger this is due in the main to the rent of the café – council is aware of this and is negotiating payments holidays to support the local business.

Cash receipt and invoicing are in the main dealt with by separate individuals. There is segregation of duties in the system. Further testing on the event income audit trail will be undertaken at the year end.

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

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

The council has a float of £200. This was reviewed at the audit date when there was circa £93 in the tin. It is clear this is used for small sundries and is not significant or material.

Petty cash expenditure is presented monthly to a Council meeting for approval.

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

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

The council uses an external firm who uses the Iris payroll package to calculate the tax and national insurance. The council has fulfilled its obligations in respect of auto-enrolment and uses LGPS.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. Casual labour payments are correctly recorded with a temp agency used.

Councillors were paid allowances in June via the payroll.

The September 2020 PAYE liabilities have been paid on time via the Payroll Bureau. The council has correctly not claimed the employment allowance.

I am of the opinion 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

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

The council has detailed fixed asset registered maintained on excel. These are working documents and clearly show the movement of assets. Assets are correctly stated at historic or proxy cost. Any addition to the asset register is normally with a cost value greater than £1,000.

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 Council does not hold any long term non cash investments over 1 year.

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

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

At the interim audit date the council had a reconciled bank position and evidence shows the council is undertaking regular monthly reconciliations. The minutes show review and a councillor is nominated to sign them when pandemic restrictions allow.

I have seen that the May bank statement have been signed by the mayor. The chief officer will have the later reconciliations and bank statements signed in due course.

It is noted that the council has sums invested with Santander and Lloyds that are not earning interest. The Chief Office wrote a report to council in July 2020 in this regard. **I recommend council review its investment process with a view to ensuring return on investment.**

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)

Internal audit requirement

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.

Section 1 – Annual Governance Statement

	Annual Governance Statement	*'Yes' means that this authority*	Suggested response based on evidence
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.*	**YES** – income & expenditure accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
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.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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.*	**YES** – the Clerk is experienced and advises the council in respect of its legal powers.
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.*	**YES** – the requirements and timescales for 2018/19 year-end were followed.
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.*	**YES** – the council has a risk management scheme and appropriate external insurance.
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.*	**YES** – the council has appointed an independent and competent internal auditor has completed two audits during the year.
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.*	**YES** – where matters are raised, action taken by council is recorded in the minutes.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after	*disclosed everything it should have about its business activity during the year including events taking place after the*	**YES** – no matters were raised during the internal audit visits.

	the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	*year end if relevant.*	
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), 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.*	**N/A** – the council has no trusts.

Section 2 – Accounting Statements

Agar Box Number		2018/19	2019/20	Auditor Notes
1	Balances brought forward	2,914,442	3,024,147	Agrees to 2019 cfwd
2	Precept or Rates and Levies	1,399,420	1,468,070	Agrees to third party evidence provided to auditor
3	Total other receipts	282,378	269,693	Agrees to underlying records
4	Staff costs	407,880	372,355	Agrees to underlying records
5	Loan interest/capital repayments	25,726	11,226	Agrees to PWLB statements
6	All other Payments	1,138,487	991,269	Agrees to underlying records with £1 rounding
7	Balances carried forward	3,024,147	3,387,060	Casts correctly agrees to balance sheet
8	Total value of cash and short term investments	3,052,538	3,437,619	Agrees to reconciliation
9	Total fixed assets plus long term investments and assets	3,687,572	3,646,393	Agrees to register
10	Total borrowings	165,750	160,875	Agrees to third party evidence provided to auditor – maturity date 17/12/52
11	For Local Councils Only) Disclosure note re Trust funds (including charitable)	YES	NO ✓	No trusts

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 2018-19 AGAR.

The variance analysis was required because there were variances greater than 15% and £500. This was properly prepared on a summary table basis showing the financial elements and explanatory narrative.

I am of the opinion 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. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")

Not applicable

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

Internal audit requirement

The authority has demonstrated that during summer 2020 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Due to the Covid 19 outbreak, the statutory deadlines have been changed as follows:

The publication date for final, audited, accounts was moved from the 30 September to 30 November 2020 for all local authority bodies. To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of July was removed. Instead, local authorities must commence the public inspection period on or before the first working day of September 2020.

This means that draft accounts must be approved by 31 August 2020 at the latest. However, they may be approved earlier, and we would encourage councils to do so wherever possible, to help manage overall pressure on audit firms towards the end of the year.

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and are due to come into force on 30 April 2020.

I confirmed with the Chief Officer 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 Actual	2019-20 Actual
Accounts approved at full council	24/06/19	22/6/20
Date Inspection Notice Issued and how published	28/06/19	29/06/20
Inspection period begins	01/07/19	01/07/20
Inspection period ends	09/08/19	11/08/20
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	**Attached to inspection announcement**	**Attached to inspection announcement**

SI 2020/404 The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020. This SI amends the deadline by which the Annual Governance Statement and Statement of Accounts of the Annual Governance and Accountability Return (AGAR) together with any certificate or opinion issued by the local auditor must be published from 30 September 2020 to 30 November 2020. Previously there was a requirement for all smaller authorities to have a common period for the exercise of public rights, being the first 10 working days of July.

Under the new regulations there is no requirement for a common period for the exercise of public rights. Smaller authorities are still required to set a period for this purpose, but the only requirement is that the 30 working day period for the exercise of public rights should start on or before the first working day of September, i.e. on or before 1 September 2020. This SI was issued on 7 April and is effective from 30 April 2020.

M. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

No trusts.

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

Kind regards
Yours sincerely

M Mulberry

Mark Mulberry

Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
Governance	I remind council that standing orders must be reviewed and adopted by the council year end as current 2017/18 standing orders are becoming aged.	
Budget	I would recommend that council add its 3 year forecast in accordance with financial regulation 3.1 for now this can be a simple % increase, which can then be worked on and reviewed on a rolling basis over the course of the council year, following which it can be dropped in as budget for the next year.	
Reserves	I remind council it does not have the power to accumulate funds and that these must be spent for the benefit of the local community.	
Investments	I recommend council review its investment process with a view to ensuring return on investment.	

Minutes of the Bicester Town Council Finance Committee Meeting

A meeting of the **Bicester Town Council Finance Committee** was held on Wednesday 9th December 2020 at 19:00hrs on Zoom.

Present:
Cllr Alex Thrupp - Chairman
Cllr Dan Hallett
Cllr Nick Mawer
Cllr Richard Mould
Cllr Lynn Pratt
Cllr Les Sibley
Cllr Frazer Webster

In Attendance:
Samantha Shippen – Chief Officer
Callum McMahon – Administration Officer

1. 230/2021 Apologies for Absence

RESOLVED that apologies be received from Cllr Zoe McLernon. Apologies were also recorded for Oxfordshire County Councillor Lawrie Stratford.

2. 231/2021 Declarations of Interest

RESOLVED that no declarations of interest were received.

3. 232/2021 Minutes of Finance Committee

RESOLVED to confirm the minutes of the Finance Committee meeting **FIN03/2021** held on **Tuesday 6th October 2020 to be signed at a later date.**

4. 233/2021 Public Session

No members of the pubic were present.

5. 234/2021 Finance Report

RESOLVED that Committee **APPROVED** the Income, Expenditure and Variances Report to **Month 7.**

6. 235/2021 Bank Balances

RESOLVED that Committee **APPROVED** the bank balances and nominated Cllr Richard Mould to sign the bank reconciliation.

7. 236/2021 Payments

RESOLVED that the Committee **APPROVED** the payment schedules since the Finance Committee on **6th October 2020.**

8. 237/2021 Aged Debts/Bad Debts

RESOLVED that Committee **NOTED** the report.

9. 238/2021 Audit

RESOLVED that the Committee

1. **NOTED** the receipt of the External Audit;
2. **AGREED** an action plan in response to matters raised by the Internal Auditor:
   - 2.1 **Standing Orders Review** – this is due to return to the Policy Committee on 21 December 2020.
   - 2.2 **3-Year Forecast** – considered later in this meeting.
   - 2.3 **Reserves** – some will be allocated for spend subject to proposals in this meeting.
   - 2.4 **Investments** – already reviewed, to be reviewed further at next meeting.

10. 239/2021 Draft Budget 2021/22 & Projects Allocation

RESOLVED that the Committee

1. **APPROVED** the 2021/22 Draft Budget, subject to any required additional review to be undertaken by Policy Committee following receipt of the tax base information;
2. **RESOLVED** that the allocation of project budgets for 2021/22 be undertaken at a later date;
3. **AGREED** that fees and charges be held for 2021/22;
4. **APPROVED** the three year forecast budget;
5. **APPROVED** the capital and project funding requested by the Environment Committee as detailed in the report;

Item	Cost £	From	Current Balance £	Resulting balance £
Play areas	191,000 +	Play EMR	233,902	42,902 -
Bins	42,640	Green EMR	307,057	264,417
Defibrillators	3,398	Equip EMR	134,863	131,465
Doors	3,401.71	Projects Asset	60,000	56,598.29
Pathways	55,500	Projects 21/22	270,000	214,500
Van	25,000	Equip EMR	131,465	106,465
Wood chipper	11,000	Equip EMR	106,465	95,465

11. 240/2021 Forward Plan

RESOLVED to **ADD** Review investment with CCLA Fund Manager 16th February 2021.

12. 241/2021 Date of Next Meeting: 16th February 2021 – 7pm

Close of Meeting: 19:39hrs

Minutes of the Bicester Town Council Meeting

A meeting of the **Bicester Town Council Meeting** was held on Monday 18th January at 19:00hrs on Zoom.

Present:
Cllr Nick Mawer –Chairman
Cllr Dan Hallett
Cllr Harry Knight
Cllr James Metcalf
Cllr Richard Mould
Cllr Robert Nixon
Cllr Lynn Pratt
Cllr Les Sibley
Cllr Alex Thrupp

In Attendance:
Samantha Shippen – Chief Officer
Julie Trinder – Administration Officer
Gillian Munday – Cherwell District Council

1. 283/2021 Apologies for Absence
RESOLVED that apologies were received from Cllr Zoe McLernon and Cllr Jason Slaymaker. Apologies were received from Cllr Fraser Webster but not conveyed to the meeting.

2. 284/2021 Declarations of Interest
RESOLVED that no declarations of interest were received.

3. 285/2021 Public Session
RESOLVED that no members of the public were present.

4. 286/2021 Minutes of the Town Council Meeting
RESOLVED to confirm the minutes of the Town Council meeting **BTC05/2021 held on 23rd November 2020** to be signed at a later date.

5. 287/2021 Minutes of the Environment Committee Meeting
RESOLVED to confirm the minutes and resolutions of the following Environment Committee meeting:

ENV04/2021 – 30th November 2020

6. 288/2021 Minutes of the Finance Committee Meeting
RESOLVED to confirm the minutes and resolutions of the following Finance Committee meeting:

FIN04/2021 – 9th December 2020

7. 289/2021 Minutes of the Planning Committee Meeting
RESOLVED to confirm the minutes and resolutions of the following Planning Committee meeting:

PL08/2021 – 15th December 2020

8. 290/2021 Minutes of the Policy Committee Meeting

RESOLVED to confirm the minutes and resolutions of the following Policy Committee meeting:

POL04/2021 held on 21st December 2020

9. 291/2021 Questions on Working Parties and Other Groups

No questions were raised.

10. 292/2021 Report from Oxfordshire County/Cherwell District Councillor

Cllr Sibley reported that the all the road marking restrictions already announced have now been implemented. Other restrictions to be announced in due course.

Cllr Mould reported that the budget at Cherwell District Council is progressing well, an update will be given at the next CDC Full Council meeting taking place next month. Band B will receive a 2% increase.

Cllr Pratt reported that 12 businesses were still trading in Castle Quay shopping centre.

RESOLVED that the reports be **NOTED.**

11. 293/2021 Report of the Town Mayor

RESOLVED that Council **NOTED** the report.

Cllr Pratt informed the Council that the Christmas Tree Festival at St Edburg's Church was well organised and how pleased she was that it was able to go ahead.

12. 294/2021 Wild Bicester

Gillian Munday from Cherwell District Council gave a presentation on the Wild Bicester project which is in partnership between Berkshire, Buckinghamshire and Oxfordshire Wildlife Trust (BBOWT) and Cherwell District Council. The project will run from November 2020 – March 2022 and has been funded through CDC's Community Nature Project, Healthy Place Shaping and Bicester Garden Town. The 18-month programme will cost £31,500.

Wild Bicester is designed to improve the overall biodiversity in Bicester as well as promoting the health and wellbeing of those involved through participation in the events/activities.

Council are in favour of Wild Bicester and will be happy to see what Bicester Town Council can do to help with the project.

RESOLVED that Council **NOTED** the presentation regarding Wild Bicester.

13. 295/2012 Annual Town Meeting

RESOLVED that Council **AGREED** that the Chief Officer already has delegated authority to change meeting dates, she will consult with Councillor Mould to hold the Annual Town meeting between 1st May and 1 June 2021 in accordance with legislation once the notice of election dates are clear.

14. 296/2021 Budget and Precept 2021/22

RESOLVED that Council **AGREED:**

1. The budget for 2021/22 with a gross expenditure of £1,811,350, income of £184,935 and a resulting net expenditure of £1,626,415;
2. That £43,927 of underspend in 2020/21 be utilised to support the budget for 2021/22;
3. The total precept for 2021/22 be set at £1,582,488;
4. The Band D be increased by 2% to £131.94, an increase of £2.59 per year per Band D property.

15. 297/2021 Standing Orders Review

A proposal to permanently revoke Standing Orders version 19 and add Standing Orders 20 was seconded and layed on the table until the meeting on 8th March 2021.

16. 298/2021 Conclusion of Audit for the Year Ended 31st March 2020

RESOLVED that Council **AGREED** to **NOTE** the conclusion of audit for the year ended 31st March 2020.

Council thanked the Chief Officer and Staff for their hard work in achieving a very good audit and for achieving a clean slate without any queries for the first time that could be recalled.

17. 299/2020 Date of Next Meeting – Monday 8th March 2021 – 7pm

Close of Meeting – 8.05pm

BICESTER TOWN COUNCIL

Monday 21st June 2021

Quotation for a Scroll for Bicester Garrison Freedom of Entry

Chairman: Councillor Nick Cotter
Contact: nick.cotter@bicester.gov.uk

Richard Mould
Contact: 01869 252915 richard.mould@bicester.gov.uk

Ward Affected: All Wards

1. Background

1.1 On 1st September 2021, it was agreed that Freedom of Entry for Bicester Garrison would take place on Sunday 26th September 2021. As part of the celebrations on this day it was also agreed to mark the occasion with a commemorative scroll.

2. Recommendation

2.1 Council is recommended to **AGREE** the cost of the scroll detailed in the quotation supplied.

SHAW'S
PART OF THE ERS GROUP

SINCE 1750
Local Government, Election,
Civic Ceremonial, Legal
and Funeral Supplies

QUOTATION

AGENDA ITEM 16

APPENDIX 7

Name: Julie Trinder
Address: Bicester Town Council
Quotation ref: Q5233
Date: 09/06/2021

Shaw & Sons Limited thank you for your enquiry and have pleasure in quoting as follows:

Description: E-scroll in style 2A £150.00 + VAT

Notes: Wording to be confirmed by customer
Lead-time – 1 week from approval of artwork
Free delivery to single mainland UK address

We trust that the above price(s) will prove favourable and look forward to receiving further instruction. If you wish to place an order, please quote the above reference number.

Quotation prepared by: Sarah Smith
Contact telephone: 01322 621100
Contact email: sarah.smith@shaws.co.uk

To accept this quotation, please sign below and return by post, fax or email. Alternatively, supply a formal purchase order, quoting the above Quotation reference.

Signed ....

Name ....

Date ....

Terms and conditions

All supplies of goods and services are subject to the following terms and conditions and by signing this document you accept these terms:

This quotation is valid for 28 days.

All recommendations made will be based on the information supplied by the customer and no liability will be accepted for recommendations given as a result of incorrect information.

Unless otherwise stated in writing, the customer agrees to allow Shaw & Sons Limited to use examples of bespoke work for promotional purposes.

Orders cancelled during the production process will be charged in full.

Prices are subject to VAT where applicable.

BICESTER TOWN COUNCIL

Monday 21st June 2021

Co-Opt

Mayor: Councillor Nick Mawer
Nick.Mawer@bicester.gov.uk

Contact Officer: Phil Evans – Service Manager
01869 252915 phil.evans@bicester.gov.uk

Ward Affected: All

1. Background

1.1 Cllr Robert Nixon Resigned from the Town Council with immediate effect on the 16th May 2021.

1.2 As per guidelines Bicester Town council notified CDC and advertised the vacancy for 14 days to await the potential of a **by-election**.

1.3 No enquiries were received as to the vacant post, so a **by-election** is not required
The result of no **by-election** is that the vacancy can be filled by a **co-opt**
- This item must remain on the Full council agenda until such time the vacancy is fulfilled.

2. Procedure

The Town council needs to adopt an adequate procedure/policy to account for Councillor Resignations – Please refer to APPENDIX 1

3. Recommendations

The Council is recommended to

1. **APPROVE** the proposed policy for councilor vacancies

APPENDIX 1

COUNCILLOR VACANCIES

Preamble

This Document is intended as a summary of the most relevant points of procedure and the legislation rather than a definitive exposition.

Qualifications

To be able to stand as a Town Councillor, an applicant must:

- Be at least 18 years old on the day of nomination
- Be a British citizen, an eligible commonwealth citizen or a citizen of any other member state of the European union.
- Meet at least one of the following four qualifications.

1. They are, and will continue to be, registered as a local government elector for the Town from the day of their application onwards.
2. They have occupied as owner or tenant any land or other premises in town during the whole of the 12 months before the day of their application.
3. Their main or only place of work during the 12 months prior to the day of their application has been in the town.
4. They live in the Town or withing three miles of it during the whole of the 12 months before the day of their application.

Disqualifications

Apart from the meeting the qualifications for standing for election, they must not be disqualified from standing. There are certain people who are disqualified from being elected to a town council. They cannot be elected if at any time of their application:

1. They are employed by the Town council.
2. They are subject of a bankruptcy restrictions order or interim order.
3. They have been sentenced to a term of imprisonment of three months or more (including a suspended sentence), without the option of a fine, during the five years before the day of the application.
4. They have been disqualified under the representation of the people act 1983 (which covers corrupt or illegal electoral practices and offences relating to donations) or under the audit commission act 1998.

The full range of disqualifications is complex and if the applicant is in any doubt about whether they are disqualified, they must do everything they can to check that they are not disqualified before submitting an application as they will be asked to sign an 'application for Co-option' (see appendix 3) to confirm that they are not disqualified. It is a criminal offence to make a false statement on an application as to their qualification for being elected, so if they are in any doubt, they should contact their employer, consult the legislation or, if necessary, take independent legal advice. The returning officer will not be able to confirm whether they are disqualified.

Resignation

A councillor may resign at any time by written notice delivered to the mayor of the town council. The resignation must be accepted: There is no procedure for withdrawing a notice of resignation once it is made. The resignation takes effect immediately upon receipt, even if some future date has been specified in the letter of resignation.

Other causes of a vacancy

Death, failure to sign the declaration of acceptance of office, and failure to attend meetings for a period of six months without prior approval of the parish council.

Procedure for Casual Vacancies

When a vacancy arises on the town council after:

- a councilor's resignation
- death of a councilor
- disqualification of a councilor
- failure of a councilor to remain qualified

the process to fill the vacancy is as follows:

- The Chief Officer must notify the returning officer at Cherwell district council of the vacancy. Then either:
    - The town council must display a casual vacancy notice (see appendix 2) informing the residents of the town of the vacancy. The notice will run for 14 days (not counting weekends or bank holidays) from the dates it is displayed on the town notice boards and gives the residents the opportunity to call for an election to fill the vacancy during this period.
    - Or, if the vacancy occurs withing six months of the next scheduled elections for the town council, there is no option to hold an election. The town council may fill the vacancy by co-option.

During the period of fourteen days indicated on the notice from the date the public notice of the vacancy was displayed, ten electors from the town can call for an election to be held to fill the vacancy. If an election is not called the town council is notified by the returning officer and must fill the position by co-option as soon as practicable.

If fifteen or fewer, valid nominations were received for the town council quadrennial elections, all those validly nominated will be declared elected. If enough councilors were elected to form a quorum (3) the town council should fill any remaining vacant seats by co-option.

There is no statutory requirement to give public notice of local council vacancies which remain unfilled after an ordinary election (2.21(2) representation of the people act 1985). The town council might at its discretion give public notice of vacancies which arise in these circumstances to encourage transparency and to attract more applicants. The co-option procedure will be as described in this document.

Co-option

Although the process for op-option is not prescribed in law it is important that all applicants be treated alike so that the arrangements are seen as open and fair. The co-option process adopted by Bicester Town Council is as follows:

(1) The town council will advertise the vacancy (or vacancies) on the town council noticeboards and on the website www.bicester.gov.uk. The notices will include.

- A contact point so that people considering putting their names forward for co-option can obtain more information on the role of a town councilor.
- The op-option process.
- The closing date for all expressions of interest.
- The date on which the town council intends to make a decision.

It is permissible for town councilors to approach individuals to suggest that they might wish to consider putting their names forward for co-option.

(2) The applicant will complete an application for co-option form (see appendix 3)

(3) When an applicant is received, the chief officer of the town council will consider the application, check that the individual meets the qualification requirements and confirm that, if successful, they would be willing to accept the code of conduct and other obligations of a town councilor.

(4) Applicants will be invited to meet with as many town councilors as possible prior to the town council meeting at which the town council will make its decision on the co-option. The purpose of this meeting will be to determine the applicant's suitability by reference to the person specification (appendix 1) and to respond to any question which the applicant might have.

(5) Applicants will be invited to submit a short submission with a brief CV providing reasons why they should be considered for the vacancy. These submissions will be circulated to town councilors before the meeting at which the decision will be made.

(6) Applicants will be informed of the date of the meeting at which town council will make its decision on the co-option.

Co-option meeting

Notice of the intention to coopt should be included in the agenda for the meeting of the town council either beneath a dedicated heading or within 'councilor vacancies or similar. Applicants may be invited to the meeting to introduce themselves and to provide councilors with the opportunity to ask questions of them, or the town council can decide to rely on the written submissions alone.

If applicants are not invited to speak at the op-option meeting they are welcome to, but are not required to, attend as a member of the public.

There are no special reasons which justify excluding the public during a council meeting, (s.1(2) public bodies (admission to meetings) act 1960) when it is making decisions about a matter of public interest such as co-option.

Co-option voting process

The person co-opted must receive a majority of the votes of those councilors present and voting at the meeting where the co-option takes place. Where there are two or more applicants for one vacancy, this rule means that a person must get a majority of votes over all the other applicants. Thus, where applicant A receives four votes and applicants B and C receive three votes and one vote respectively A is not elected because he has the same number of votes as B and C combined and does not have a majority over the combined votes. Where there are more than two applicants it is desirable to eliminate the applicant with the least number of votes, so that the final vote is between two applicants only.

After the vote

(1) The Chief Officer will notify the applicants of the results as soon as practicable (unnecessary if they attend the meeting).

(2) Successfully co-opted applicants become councilors in their own right, with immediate effect having signed their declaration of acceptance of office, and are no different from any other member, Their term of office runs until the next quadrennial elections for the town council.

Appendix 1

Appendix 1
Bicester Town council
Town Councillor Person Specifcation

COMPETENCY	ESSENTIAL	DESIRABLE
RELEVANT KNOWLEDGE, EDUCATION, PROFESSIONAL QAULIFICATIONS AND TRAINING	SOUND KNOWLEDGE AND UNDERSTANDING OF LOCAL AFFAIRS AND THE LOCAL COMMUNITY.	SPECIFIC VOCATION TRAINING OR PROFESSIONAL QAULIFICATION (E.G. ACCOUNTANT, TEACHER, SURVEYOR, ARCHITECT ETC)
EXPERIENCE, SKILLS, KNOWLEDGE AND ABILITY	SOLID INTEREST IN LOCAL MATTERS	KNOWLEDGE OF HR, PROCUREMENT, CONTRACT MANAGEMENT, FINIANCIAL,CONTROL OR RISK MANAGEMENT AND COMPLIANCE AND PUBLIC RELATIONS
	ABILITY AND WILLINGNESS TO REPRESENT THE COUCIL AND THEIR COMMUNITY	
	GOOD INTERPERSONAL SKILLS	EXPERIENCE OF WORKING IN ANOTHER PUBLIC BODY OR NON PROFIIT ORGANISATION
	ABILITY TO COMMUNICATE CLEARLY BOTH ORALLY AND IN WRITING	
	ABILITY AND WILLINGNESS TO WORK CLOSELY WITH OTHER MEMBERS AND TO MAINTAIN GOOD WORKING RELATIONSHIPS WITH ALL MEMBERS AND STAFF	EXPERIENCE OF WORKING IN VOLUNTARY ANSD OR LOCAL COMMUNITY / INTEREST GROUPS
		BASIC KNOWLEDGE OF LEGAL ISSUES RELATING TO TOWN COUNCIL OR PARISH COUNCILS OR OTHER LOCAL AUTHOITIRES
	GOOD READING AND ANALYTIC SKILLS	
	ABILITY AND WILLINGNESS TO WORK WITH THE TOWN COUNCIL'S PARTNERS (E.G VOLUNTARY GROUPS, OTHER COUNCILS, PRINCIPLE AUTHORITY, CHARITIES)	EXPERIENCE OF DELIVERING PRESENTATIONS
		EXPERIENCE OF WORKING WITH THE MEDIA
		EXPERIENCE IN FINACIAL CONTROL / BUDGETING
		EXPERIENCE OF STAFF MANAGEMENT
	ABILITY AND WILLINGNESS TO UNDERTAKE RELEVANT TRAINING	
	ABILITY TO WORK UNDER PRESSURE	
OTHER REQUIREMENTS	ABILITY AND WILLINGNESS TO ATTEND MEETINGS OF THE COUNCIL (OR THE MEETINGS OF OTHER LOCAL AUTHRITIES AND LOCAL BODIES) AND EVENTS POTENTIALLY IN THE EVENING AND AT WEEKENDS	
	FLEXIBLE	
	ENTHUSIASTIC	

Appendix 2
Caual Vacany Notice
Town Councillor Person Specifcation

BICESTER TOWN COUNCIL

CASUAL VACANCY

NOTICE IS HEREBY GIVEN THAT DUE TO THE RESIGNATION OF COUNCILLOR ______________________________ A VACANCY EXISTS IN THE OFFICE OF TOWN COUNCILLOR FOR THE BICESTER TOWN COUNCIL

THE VACANCY WILL BE FILLED BY ELECTION IF ANY TEN LOCAL GOVERNMENT ELECTORS FOR THE SAID ELECTORIAL AREA SUBMIT A WRITTEN REQUEST TO THAT EFFECT IN THE MANNOR PRESCRIBED BELOW AND IF NO SUCH REQUEST IS MADE THE VACANCY WILL BE FILLED BY THE TOWN COUNCIL.

ANY REQUEST FOR AN ELECTION TO BE HELD TO FILL THE VACANCY MUST BE IN WRITTING AND MUST REACH THE RETURNING OFFICER, CHERWELL DISTRICT COUCNIL, COUNCIL OFFICES BODICOTE HOUSE, BODICOTE, BANBURY, OX15 4AA

DATE ______________________________

DATED THE __________ DAY OF ______________________ 20____

SIGNED:

CHIEF OFFICER

APPLICATION FOR CO-OPTION TO BICESTER TOWN COUNCIL

I ________________________________ (1) OF ________________________________(2)

HEREBY APPLY FOR CO-OPTION TO BICESTER TOWN COUNCIL

I AM AT LEAST 18 YEARDS OLD.

A AM A BRITISH CITIZEN, AN ELIGIBLE COMMONWEALTH CITIZEN OR A CITIZEN OF ANY OTHER MEMBER STATE OF THE EUROPEAN UNION

I MEET AT LEAST ONE OF THE FOLLOWING FOUR QUALIFICATIONS:

A. I AM REGISTERED AS A LOCAL GOVERNMENT ELECTOR FOT THE TOWN OF BICESTER IN RESPECT OF THE QUALIFYING ADDRESS SHOWN (2) ABOVE

B.I HAVE OCCUPIED AS OWNER OR TENANT ANY LAND OR OTHER PREMISES IN THE TOWN DURING THE WHOLE OF THE 12 MONTHS BEFORE THE DAY OF THIS APPLICATION (SHOWN AT (3) BELOW).

C.HAVE LIVED IN THE TOWN OR WITHIN THREE MILES OF IT DURING THE WHOLE 12 MONTHS BEFORE THE DAY OF THIS APPLICATION (SHOWN (3) BELOW)
SHOW ADDRESS IN FULL IF DIFFERENT FROM THE ADDRESS SHOWN AT (2) ABOVE

D.MY MAIN OR ONLY PLACE OF WORK DURING THE 12 MONTHS PRIOR TO THE DAY OF THIS APPLICATION (SHOWN AT (3) BELOW) HAS BEEN IN THE TOWN.
SHOW ADDERESS OFPLACE OF WORK AND, WHERE APPROPRIATE, NAME OF EMPLOYER

I DECLARE THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF I AM NOT DISQUALIFIED FOR BEING ELECTED BY REASON OF ANY DISQUALIFICATION SET OUT IN, OR DECISION MADE UNDER, SECTION 80 OF THE LOCAL GOVERNMENT ACT 1972, SECTION 78A OF THE LOCAL GOVERNMENT ACT 2000 OR SECTION 34 OF THE LOCALISM ACT 2011.

APLICANTS SIGNATURE

DATE