



Morecambe Town Council

Morecambe Town Hall,
Marine Road
Morecambe
Lancashire
LA4 5AF

www.morecambe.gov.uk

25th April 2024

To: **Members of Morecambe Town Council Finance and Governance Committee - Cllr B Cooper (Chairman), Cllr G Knight, Cllr C Kent, Cllr M Bottoms, Cllr J Goodrich, Cllr J Ainscough, Cllr D Whitaker, Cllr J Pilling, Cllr J Livermore.**

Dear Councillor,

Dated this twenty-fifth day of April 2024, you are hereby summoned to attend a meeting of Morecambe Town Council's Finance and Governance Committee to be held at 18:30 on the thirtieth day of April 2024.

The meeting will be held in Morecambe Town Hall, Marine Road East, Morecambe, LA4 5AF to transact business on the agenda.

Your sincerely,

Mr Luke Trevaskis
Proper Officer

Agenda

1. **Apologies** - to receive apologies for absence.
2. **Declarations of Interests** - to note declarations of members' interests.
3. **Minutes** - to consider the minutes of the last meeting.
4. **Public Participation** - to adjourn the meeting for a period of public discussion.
5. **Direct Debits** - the Council's Financial Regulations require certain payments made by direct debit to be approved no less than annually. The Council is asked to approve that the additional payments be paid by direct debit.

Name of Supplier	Amount	Frequency	Purpose
British Telecoms (BT)	£56.95	Monthly	Broadband
CF Corporate Finance	£199.06	Quarterly	Tablet Lease
EE Limited	£718.81	Monthly	Mobile Phones
Kingfisher Leasing	£343.63	Quarterly	Photocopier Lease
Lancaster City Council	£903.82	Annually	NNDR
M B Digital	£26.40	Monthly	Printing
Peninsula Business	£349.23	Monthly	HR Support
Lancashire County Council	Varies	Monthly	Pension Contributions
HMRC	Varies	Monthly	Tax and NI Contributions
Paypal	Varies	Varies	Varies
Facebook	Varies	Varies	Advertising
RS Components Ltd	Varies	Varies	Public Realm Supplies

6. **Asset Register** - the Committee is asked to consider and approve additions made to the asset register since its last review in February 2024, updated to end of FY2324 (31 March 2024).
7. **Payments Exceeding £500.00** - in order to comply with the Transparency Code, the Council is required to publish a list of payments exceeding £500.00, no less than quarterly. The Committee is asked to consider the list, which has been published on the authority's website.
8. **Payment Testing** - in order to comply with its Terms of Reference, the Finance Committee must satisfy itself that it is monitoring the Council's overall compliance with its Finance Regulations to ensure the sound and open governance of financial matters and actions taken in the name of the Council. In line with this ongoing scrutiny, officers invited two members to undertake sample testing for Q4 payments - checking bank details on invoices correspond to processed payments, and that all transactions have followed the correct authorisation process for approval by full council or a duly delegated officer or committee. All payments within the sample have been checked by two officers (Finance Officer + RFO), at least one of two signatories (Cllr J Pilling, and Cllr C Cozler), and a further two additional members of this committee (Cllr M Bottoms and Cllr J Livermore).

Payments 337, 347, 348, 360, 375, 380, 391, 393, 395, 396, 404, 419, 434, 437, 455, 465.

9. **2023-2024 End of Year Finance** - to consider the draft end of year finance reports, noting that further adjustments may be made prior to the undertaking of the Internal Audit.
 - a) Report Summary of Income and Expenditure
 - b) Income and Expenditure Account Sheet
 - c) Balance Sheet
 - d) Bank Reconciliation
10. **Audit Assertion Document** - to note explanations within the Audit Assertion Document and the progress that is being made to conclude the FY2324 internal audit.

11. **External Audit FY2223** - to consider the draft responses to the challenge correspondence raised by an objector to the FY2223 accounts, review the proposed responses, and agree to recommend these be accepted by the full council at its next meeting.
12. **Card Facility** - the Council currently uses a Petty Cash system for items that are not payable via invoice. This requires officers to make the immediate payment and be reimbursed from the Petty Cash tin. Officers recommend Council explores a Card Facility and offers a number of potential solutions to move away from this system and offer a more practical and best practise approach to such transactions.
13. **Compliance with the Openness of Local Government Bodies Regulations 2014**

To note that in order to comply with this legislation decision-making officers must produce a written report of decisions they make.

The Council notes that it records in its minutes any decisions which it has delegated to the RFO. An Authorisation Slip is also held for payments detailing the same. The Council notes if any decisions fall within delegated authority to an officer, and are eligible for record, in line with the Openness of Local Government Bodies Regulations 2014, then the officer responsible does indeed records these decisions as soon as reasonably practical after the decision has been made.

Members should note that the Government's Guide to the same legislation¹ states not all decisions will be recorded, and "the requirement to record applies to all decisions taken by officers whilst acting under a specific express authorisation and to only three categories of decision taken whilst acting under a general authorisation. These categories cover decisions to "grant a permission or licence"; that "affect the rights of an individual" (i.e. to change an individual's legal rights); or to "award a contract or incur expenditure which, in either case, materially affects that relevant local government body's financial position".

The Guide goes on to advise "officers take many administrative and operational decisions about how they go about their day to day work within the council's or local body's rules. These decisions will not need to be recorded."

It is further confirmed that members of the public "will not be able to inspect some recorded decisions if the whole or part of the records contains confidential or exempt information. Examples of decisions that should be recorded could include: decisions about awarding contracts above specified individual or total values (the values will vary according to the relevant council or local government body)".

The Guide advises that "decisions that do not need to be recorded might include the following examples:

- i) Routine administrative and organisational decisions such as giving permission to a local society to use the authority's premises;
- ii) decisions on operational matters such as day to day variations in services;

The Guide also confirms "it is for the council or local government body to decide what information should be recorded on the basis of the national rules".

The Committee is asked to recommend to full council that a minimum threshold of £5,000.00 be set at which officers are required to produce a written report of decisions made, and that this list be published no less than quarterly. This will not effect the transparency of payments made by the authority, and members are reminded that all payments above £500.00 will continue to be published each quarter in line with the Transparency Code 2015.

¹ https://assets.publishing.service.gov.uk/media/5a7cfc8be5274a33be6483d2/140812_Openness_Guide.pdf