**BPC FINANCIAL CONCERNS AGAR 2022**

I previously mentioned I believe that my queries would have more easily been addressed had they been answered at a physical AGAR meeting. However, I/residents have been asked to send all queries to the clerk via email. So, apologies in advance for the long document. If any of my requests are unclear or I have misunderstood anything please feel free to contact me.

I appreciate that the RFO, and I assume all councillors, understand the agreed BPC financial processes but I/residents would appreciate some clarification. Please confirm my/our understanding of the full invoice payment process at the end of this email.

The Feb 22 Internal Audit report under ‘Good practice’ states, "*Details of all payments authorised at meetings are recorded in the minutes*". This implies that invoices go to full council first, before payment. (I’m awaiting 11 Jun 22 Internal Audit Report for further audit information, and previous four years reports). Yet, in 2021/22 BPC minutes generally state, “*To formally note the following items of expenditure for the months of February”* for example, “Authorised by Cllrs . Kirsten Hemming way & Gill Williams” (Mar 22 [Min 351.8](https://www.bleadon.org.uk/media/other/24400/BPC-MAR22-council-meeting-minutes-351.pdf)), i.e. seeming to imply full council approval/authorisation after payment? NB July 22 ([Min 355.8.1](https://www.bleadon.org.uk/media/other/24400/BPC-JUL22-council-meeting-agenda-355.pdf)) Agenda states, “*To note retrospectively the following items of expenditure for the month of May”?* Please confirm the invoice authorisation/sign off process.

I am also waiting for the last five years full External Audit Reports as only extracts seem to appear in the AGAR statements on the BPC website, with some information missing. E.g. the 2019/20 has a partial Auditor’s report which implies that a letter is sent to BPC not just the entry in the final signed AGAR from External Audit. The 2018/19 final AGAR is unsigned/missing?Please send me copies of the last five years External Audit reports, along with any copies of any response/action BPC has taken due to any recommendation.

INVOICES & RECEIPTS

In my 09 August 22 email, I asked for all receipts (e.g. potentially related AGAR pg 3 J). From BPC's Risk Register I understand that 'Scanned invoices are sent to signatories for online payments'. *BPC 30 August 22 response, “You have at the time of your inspections had the availability to view all the receipts and yes on the advice of the internal auditor during lockdown that was the accepted process which has been followed since”* During lockdown BPC posed and AGAR Notice to view but did not offer an AGAR viewing, nor did it supply all the information requested at the time electronically. Does BPC retain individual receipts as well as individual invoices? E.g. items presumed to be bought in shops by working group members for the Platinum Jubilee project?

Please confirm whether the invoices below, missing from the associated minutes, have been paid, when full council approved/authorised them to be paid, and who authorised them for payment? Many of my questions remain unanswered from my 15 July 21 AGAR queries with 25 July BPC response, and 09 August 22 with BPC 30 August 22 response. My question at the AGAR viewing on 01 September 22 also went unanswered.

My original question 15 July 22 “My AGAR viewing notes indicate a #62A Youth Club £208.79”

BPC 25 July 22 response, “*I will have to come back to you on this one when I have done so more investigating.”*I’ve received no further response from BPC as yet, but I now have further queries:

* The Youth Club, which is an independent charity, seems to have purchased a picnic table via BPC, but the recharge appears to be an incorrect value with no VAT, that BPC may potentially claim back later? Please explain.
* May 21 342.13. 12. To resolve to remove the current two round picnic tables that are in a poor condition and replace them with two from Fountain Forestry at £375.37 each the cost of which to be shared equally between the Parish Council and Bleadon Youth Club. Resolved to undertake the stated action
* See Invoice #26 in [14 Jun 21 Min 343.6.26](https://www.bleadon.org.uk/media/other/24400/BPCcouncil-meeting-minutes-343-140621.pdf) “*Fountain Timber, 2 no round picnic tables, gross £673.90, net £561.58 and VAT £112.32*”.
* Half of gross £675.90 is £336.95 and half of net is £561.58 is £280.79 and half VAT is £56.16, totalling £336.95. Invoice #62A to the Youth Club is for £208.79 on 14 July 21, paid 15 July 21? (see invoice #62A image attached)

* [July 21 Min 344.8.1.74](https://www.bleadonparishcouncil.co.uk/content/large/documents/minutes/2021/council-meeting-minutes-344-210721.pdf.pdf" \o "https://www.bleadonparishcouncil.co.uk/content/large/documents/minutes/2021/council-meeting-minutes-344-210721.pdf.pdf) “*Mr A Leonard Constructing Picnic Tables 100.00*“ Is this expenditure also related, if so was any of this invoiced too?

Invoice #32 is missing from the [Jun21 Min 343.8](https://www.bleadonparishcouncil.co.uk/content/large/documents/minutes/2021/council-meeting-minutes-343-140621.pdf) (should be Opus Energy £14.11 which is listed as #34) #34 invoice is Opus Energy £12.22 (£11.64+£0.58) (and should be #32?)

BPC 25 July 22 response, “*Thank you for pointing out the mis-numbering”*

Did this invoice #32/#34 go to full council and when; who authorised payment and when?

#115 missing from [Sep21 Min 345.8.2](https://www.bleadonparishcouncil.co.uk/content/large/documents/minutes/2021/council-meeting-minutes-345-130921.pdf) (£40 Adrian Project Services - Toilet seats)

BPC 25 July 22 response, “*Error noted”*

Did this invoice go to full council and when; who authorised payment and when? 

#81 value is missing from July 21 344.8.(81) “Coronation Hall Contribution towards WiFi”

Did this invoice go to full council and when; who authorised payment and when? What was the value?

#226 Additional invoice at AGAR viewing with duplicate number missing from [May22 Minutes Min 353.14](https://www.bleadonparishcouncil.co.uk/content/large/documents/minutes/2022/council-meeting-minutes-353.pdf) (Ellie Young £400), see attached image.

Noted

Did this invoice go to full council and when; who authorised payment and when? 

#227? missing from [May22 Minutes Min 353.14](https://www.bleadonparishcouncil.co.uk/content/large/documents/minutes/2022/council-meeting-minutes-353.pdf) (Church Rooms Bleadon Help Network Craft & Chat £150) see attached image.

BPC 25 July 22 response, “*The Village Covid Group met in the church rooms which was a rental payment subsequently offset by donations.”*

Did BPC pay the £150 invoice, and if so, did this invoice go to full council and when; who authorised payment and when?

#228 missing from [May22 Minutes Min 353.14](https://www.bleadonparishcouncil.co.uk/content/large/documents/minutes/2022/council-meeting-minutes-353.pdf) (Bruce Poole Homeworking £26) see attached image

BPC 25 July 22 response, “*Noted* "

Did this invoice go to full council and when; who authorised payment and when?

AUTHORISATION OF INVOICES/PAYMENTS

In relation to Declaration of Interests, can councillors co-authorise their own project/related interest payments? Following unpleasant debates in full council meetings where councillors have asked about declarations of interest, I note that the [Risk Register](https://www.bleadon.org.uk/media/other/24400/risk-assessment-policy-2020.pdf) was updated in the currently published ‘2020 Draftv3’ version. I believe this addtion has discouraged concerned councillors to ask pertinent declaration/disclosure questions of their fellow councillors.

Risk Assessment policy, “*Councillors have a duty to declare any interests at the start of the meeting, reminder on the agenda. However it is not the responsibility of members or the Clerk to cajole the member with a potential interest to actually declare one. It is the sole responsibility of the councillor concerned*.”

For example, Cllr Williams is a member of the Parochial Church Council, and is also a member of the Halls Management Committee charity in this capacity, and is the lead on the Platinum Jubilee Committee:

* [May21](https://www.bleadon.org.uk/media/other/24400/BPCcouncil-meeting-minutes-342-050521.pdf) Invoice #(15) Atwill Stone Co Churchyard Wall £3198.00 and £639.60
* [Jul21](file:///C:\Users\redst\Desktop\JO\AGAR%20Bruce\(71)%20Mr%20B%20Robinson%20Church%20Clock%20–%20June%20(S\O)%2025.00) (19) Mr B Robinson Church Clock – April – SO £25.00

For example, Cllr Hemingway is one of the lead contacts for the independent, [grant receiving](https://www.bleadonparishcouncil.co.uk/content/large/documents/bleadon_in_bloom/bleadon_in_bloom_budget_2021_140121.pdf), [Bleadon in Bloom](https://www.bleadonparishcouncil.co.uk/bleadon-village/bleadon-in-bloom/) project:

* [Mar22](https://www.bleadon.org.uk/media/other/24400/BPC-MAR22-council-meeting-minutes-351.pdf) Invoice #(203) Northern Polytunnel £1351.79 and £270. Authorised by Cllrs. Kirsten Hemmingway & Mrs I D Clarke
* [May22](https://www.bleadon.org.uk/media/other/24400/BPC-MAY22-council-meeting-minutes-353.pdf) #(217) R Flavell Bleadon in Bloom £4.16 and £0.83 #(217) R Flavell Bleadon in Bloom 10.00 #(14) Westcroft Eggs Compost – Bleadon Bloomers £83.00 and £16.60 #(22) Britain in Bloom Entry Costs £25.00 (24) Bleadon in Bloom Barn Close Nurseries £53.25 (25) Bleadon in Bloom Barn Close Nurseries £114.80

CONTRACTS

Original 09 August 22 question, “All signed contracts, at a minimum those published as unsigned on the BPC Policies page i.e. Grass Cutting, Ranger, Toilets, Editor” BPC 30 August 22 response, “*Please refer to the website”*

There are only four contracts online, only three of them are signed. BPC hold many contracts from mobile phone to web provider, not just the four on the BPC website, all of which are stated to be reviewed annually in the [Personnel Committee TOR](https://www.bleadonparishcouncil.co.uk/content/large/documents/policies_%26_terms_of_reference/terms_of_reference-personnel_committee.pdf) on an annual basis. BPC’s ICO Publication Scheme states that if offers a “*List of current contracts awarded and value of contract”* on application to the clerk. Please send me the full list of contracts as maintained by BPC via its clerk, finance/budget working group and/or Personnel Committee.

The ownership, roles and responsibilities of the Village Newsletter continues to remain unclear, with BPC stating that it is an independent entity yet printing payments go via the BPC accounts. The online version of the Editor contract is still not signed. On 15 July I quoted BPC, *"The printing budget was increased to (a) cover the printing of four editions per annum and (b) the Editor’s agreed per issue payment. The agreement is that she should secure in revenue not less each issue that her issue payment.*" [sic] and asked for the Minute references that confirm this agreement and the Editor's agreed salary?

BPC’s 25 July response, *“That would have been my comment when we discussed the matter at budget time”*

Is this saying that the advertising, job spec and appointment was agreed via a budget setting meeting, not through various full council minuted meetings? Where were these agreements minuted via full council? Where was the Editor contract payment, currently £400 per edition, minuted? E.g. July ([Min 355.8.63](https://www.bleadon.org.uk/media/other/24400/BPC-JUL22-council-meeting-agenda-355.pdf)) “*Miss E Young Additional Fee 100.00”*. Where are additional payments minuted agreed by full council before retrospective payment? Residents have frequently been told that the magazine pays for itself via advertising revenue, 2022/23 Editorship is £1,600 and printing £3,400. E.g. Q1-2022/23 Village News Advertising Total Income £140. Who is officially documented, via minutes/agreements/contract as responsible for raising advertising to cover the magazine cost, please send me this document and/or minuted reference?

Original 09 August 22 question, “also, any documentation regarding how the signed contracts are monitored and enforced” BPC 30 August 22 response, “*The Village Ranger provides a monthly report which is available to the council at any time”.* Is the Village Ranger the only contract that is monitored and enforced?

Please explain why these types of monthly reports are not available to residents via the minutes or during AGAR period, e.g. monthly park inspections, ranger, etc.

My original 09 August question. “Signed [Youth Club Lease](https://www.bleadonparishcouncil.co.uk/content/large/documents/leases/youth_club_lease%5B21694%5D.pdf) … a) to discuss why the lease was minuted as signed and concluded at Full Council in May 21, yet has an altered uniitialled Jan 22 date, and doesn't seem to have been mentioned in any full council minutes post May 21. When did councillors approve this amended version?” BPC 30 August response, “*My explanation for the absence of a signed copy was given to the Council on several occasions. The Senior Partner sold his practice which apparently caused the delay.”* There was no detailed discussion permitted at the 01 Sep 22 AGAR viewing, so please explain why there is no minuted reason for the Lease to be [resigned in 21 Jan 22](https://www.bleadon.org.uk/media/other/24400/youth_club_lease21694.pdf), after the Lease was publicly and officially declared signed and concluded in (05 May 21 [Min 342.10.6](https://www.bleadon.org.uk/media/other/24400/BPCcouncil-meeting-minutes-342-050521.pdf) "*Youth Club Lease 341.4.6 Now signed and concluded*"

My original 09 Aug 22 question, “Please also make available a copy of the previous lease, which presumably expired Nov 18 but not concluded until Jan 2022, in the current AGAR period.” BPC 30 August response, *I not hade time to source that document.* Surely, the previous Lease would have been referred to up until the current one was signed 21 Jan 22 this year. Does the clerk keep copies of all signed agreements, leases, contracts, etc. in order to manage, monitor and enforce them, on behalf of councillors? If not, who does? (See [Personnel TOR](https://www.bleadon.org.uk/media/other/24400/BPCPersonnelCommitteeTORMay21.pdf) which is supposed to meet six-monthly for “*Reviewing contracts staffing policies and procedures annually*” but last published minutes dated Aug 20? Last Agenda published May 21?)

ADDITIONAL WORK

My original question 15 July 22, “…Please explain the individual discrepancies, as no further tenders went out as far as I'm aware. Please also send me the advertised job specifications for all the contracts relating to the last four AGARs as they were not available at any viewings despite my requests.” BPC 25 July 22 response, “*In each case it has been extra work that has become necessary such as vandalism removing of Elderberry trees etc  all of which were separately listed for payment due to their being out the agreed budget line*”.

Thank you for posting the signed Toilet contract this week but it still has not been explained why the toilet contract was for £1,674 but has been paid a consistent £216.66 per month since 01 April 21, not ad hoc payments for additional duties as they arose throughout the year. This totals an extra £926 each year, totalling an additional £2,778 over the three-year contract. Please send me the minute reference where these additional duties and increased payments were agreed at full council, prior to the contract starting in 01 Apr 21.

Please send me the original tender advert/specification/agreement so as to compare to the final increased contractual duties. (Also see related 20 Jul 20 (Min 334.7.7) original tender agreement for “deep cleaning and refurbishment of the men’s toilets”, 14 Sep 20 (Min 335.4.i) overridden tender, [Nov20](https://www.bleadonparishcouncil.co.uk/content/large/documents/minutes/minutes_2020/201109-council-meeting-337.pdf) (Min 337.7) new tender contract for “*Public Toilets Cleaning Contract for three years commencing 1st April 2021*”, 14 Feb 22 (Min 350.7.8 & Min 350.7.9) repainting of the ladies’ and men’s toilets. Please explain why there is there one Toilet cleaning contract (for ladies’ and men’s toilets) but two Toilet repainting contracts?

ASSET REGISTER

May21 Invoice” *#(23) Rialtas Asset Register £338.50 and £67.70”* Please explain when the Rialtas Asset Register was originally purchased, is this a new system?

My original question 09 Aug 22, “Please send me the Asset register as submitted to Audit (AGAR pg 3 H, and Section 2)” *BPC 30 Aug 22 response, “Attached”* It was not attached. Please explain why the online Asset Register, which was missing from the AGAR viewings, is not the most current version for the same AGAR year, i.e. June 2020 is currently published for 2021/22 AGAR? Please send me the version submitted to Audit.

I also asked why the current online June 2020 Asset Register had the Halls listed in BPC ownership and not trusteeship, and why the asset value of £1.1 million was listed on online the register, and a different value of £860K in Section 2 of the AGAR, i.e. £860K (See Trust email) *BPC 30 Aug 22 response, “Because that was how it was listed  at the time”* How can this response be correct, both values are being used at the same time for the same AGAR? An unapproved “Asset List by Group Name’ listing, was attached to the BPC 25 Jul 22 email, with BPC stating, "*The Asset Register has just been updated following the receipt of the June renewable papers. See attached. Once brought formally to the Parish Council a copy will be placed on the website*”. This document seems to indicate that the difference may be attributed to the difference between ‘Current Value’ and ‘Insured Value’? NB Sep 22 Agenda Min 356.7. 1. “*2. To note the Revised Asset list as per Insurance Values 13/06/22”*

There are items missing from the Asset Register such as the 9 councillor tablets purchased in Jun 2020 (Min 333.7.6)? How can this be if the BPC assumned financial process is to enter new assets into the register when payment for the item is authorised by full council, especially as I raised this at last year’s AGAR?

EAR MARKED RESERVES (EMR’s)

My original question 09 August 22, “A 'Summary Receipts & Payments' report has been supplied but not published (e.g. potentially related to AGAR pg3 D) to discuss the purpose of the individual Reserves that were held, e.g. General £13.5K, Special £9.5K, Contingency £19K, A370 £1K”

BPC 30 August 22 response, “*I have published what is required”* The purpose of the reserves has not yet been explained, as at the 01 Sep 22 AGAR viewing Cllr Hemingway instructed me to again send my questions to the clerk, rather than discuss them. At the full council July 22 meeting (Min 355.7.1) “*To resolve to move the following EMRs into General Reserves*”. There was no published agenda information, nor appendices, to explain which EMRs councillors were to discuss and resolve to repurpose. The ensuing councillor discussion led to a lack of clarity as to the purpose of the original reason for some EMRs, especially the Special EMR. NB: The minutes of the July meeting are not due out until after 05 Sept 22. Please explain the original minuted purpose for creating/continuing each of the reserves at the time the budget was set for 2021/22 and 2022/23 (e.g. where was the Platinum Jubilee budget specifically agreed and minuted/documented).

In the ‘Summary Receipts & Payments’ document provided on 25 Jul 22 the EMR values do not add up correctly. If this report is run from the main accounting system, please explain how total values can be incorrect? As appendices are not published with BPC agenda and minutes, what end of year version did full council receive, discuss and approve, and when?

Jul 22 Agenda 355.7.1 “To resolve to move the following EMRs into General Reserves.” Considering past public concern about the use and depletion of the Reserves, please explain why the EMRs were not announced to the public before reallocating them?

Jul 22355.7.1. “To resolve to move the following EMRs into General Reserves. Resolved to move the following reserves to the Council General Account: (a) £9,000 from the Business Grant to offset the recent expenditure around the Coronation Hall such as the re-decoration of the Coronation and Jubilee Hall – Water Butts – Bin Store and the re-decoration of the Public Toilets” As the Coronation and Jubilee Hall are Trust assets, please explain why this is not minuted as a gift, grant, etc.“ (b) £10,000 from the Contingency Fund to offset the cost of the Church Clock Re-Gilding (c) £7,697 from the Special Reserve to offset the 2022-2023 Deficit Budget of £7,697” Please explain the purpose of the Special Reserve as previously requested

BUDGET SETTING AND LACK OF PUBLIC TRANSPARENCY

BPC response 31 August 22, “*As to your additional  questions regarding expenditure exceeding budget the answers are within the Council’s Minutes and of course the receipts which you have as I believe already researched. They were either items of expenditure that were resolved to be undertaken post budget or items that were budgeted last financial period and not spent until this financial period. With regard to the latter the appropriate transfer from the reserves were made*.” I find it very unclear as to when and how budgets and items were initially agreed, and when I ask a simple question, I get a complicated generic answer such as the one above.

My original 09 August 22 question, “All signed minutes, including all associated precept and full budget setting appendices/papers used for councillor's decision making and outcomes, which also includes setting for 2022/23 period in January (e.g. potentially related to AGAR pg3 D)” BPC 30 August response, “*During your inspections visits the signed minutes were available to view and are of course on the website”* The appendices/paper/reports are not attached to the signed minutes at the AGAR, nor are they published with the agenda or minutes on the BPC website. Please send me the full budget setting appendices and papers, as discussed and approved by council for the 2020/21 period (relates to this AGAR period for 2021/22) and 2022 budget setting (relates to forward planning created in this AGAR period for 2021/22, especially with regards to transparency).

From a public transparency perspective, residents do not get a glimpse of what the individual budgets are until the Q1 report i.e. up to six months after the budget has been set and has been in operation for over three months. For example, BPC published its 2022/23 Budget Overview attached to the minutes of [Jan 22](https://www.bleadon.org.uk/media/other/24400/council-meeting-minutes-349-270122-v2.pdf). The next budget information is [Q1 in April](https://www.bleadon.org.uk/media/other/24400/BPCQ1-2022-23Budget.pdf) which is only a Cost Centre overview, which still doesn’t indicate each individual budgets. The lack of specific information necessitates an interested resident to send an email to the clerk. Where and when are the full budget breakdowns published to residents? Why can’t they be published in January when they are agreed by full council e.g. in appendices? E.g. See detail of information contained [Q3-2021/22 dated 03/01/2022),](C://Users/redst/Desktop/JO/AGAR%20Bruce/Q3-2021-22%20Published.pdf) compared to current Q1-2022/23) When did full council agree to change the public format to less not more information? Why doesn’t BPC publish its itemised expenditure in a [similar format to Locking Parish Council](http://www.lockingpc.co.uk/_UserFiles/Files/_Other/144810-8a_SIGNED_Payments__and__Receipts_21.04.22_to_18.05.22.pdf)? (see below)

My original 09 August 22 question, “Q4 'Annual Budget by Centre' ending 31 March 2022, (thank you for copy) to discuss anomalies, especially as the information relating to the AGAR period has been removed from the BPC website, i.e. Q1, Q2, Q3 & Q4 2021-22, and that [Q1 of this financial year](https://www.bleadonparishcouncil.co.uk/content/large/documents/finance/2022-23/budget_-_2022-23_-_1st_qtr.pdf) has removed even more financial information.” BPC 30 August response, “If there is anything specific please advise me accordingly” Please publish current and future quarterly reports in the original Q4/Final-2021/22 style/format as was previous practice. I have encountered various anomalies when trying to follow budget line items over the various quarterly/monthly/ad hoc reports, which from previous responses all apparently went through full council. For example,

Village News Advertising

Q4/Final-2021/22 budgeted income £2K with actual £2,250 income.

Q1-2022/23 for Q4/Final-2021/22 states budgeted £0 and actual £0 income. For 2022/23 it states budgeted £0 and actual £140 income, against an unlisted significantly greater Editor and printing expenditure presumed to be under Administration.

May2022

Platinum Jubilee

BPC’s 25 July 22 AGAR BPC response, the Platinum Jubilee project *“… was a village project heading and managed by Councillor Williams. In 2020-21 and in 2021-22 the Council placed a sum of £500.00 into reserves. From the attached you will see that to date the council has spent the sum of £688. This figure will be higher when all the invoices have been received. In preparation for that action I have recently transferred the sum of £1,000 from the ERM to the General Account*” The Jubilee budget is not mentioned in Q4/Final-2021/22. Q1-2022/23 information for 2021/22 Budget states £7,780 and expenditure £4,429 for 2021/22. For 2022/23 £0 budgeted yet an expenditure of £1,227, which is £227 over an implied but not stated £1K budget. What is the agreed Platinum Jubilee budget, where was it discussed, agreed and minuted at full council? As this project is stated to be BPC project undertaken via a working group led by Cllr Williams, and the Risk Register states “*Ensure Working Parties understand that only the Parish Council can make decisions*”, presumably the decision to spend any budget went via full council. Please show me how full council agreed decision making and expenditure on this project as reflected in the minutes? The Jubilee celebrations finished 05 June 22, yet the final expenditure on this project was still unknown at the 11 July 22 full council meeting, Min 355.4.(4) “*Queen’s Platinum Jubilee 354.9.m Cllr. Gill Williams confirmed that once all the known expenses were received a formal brush up meeting was to be held*”. No ‘brush up’ meeting is on the September agenda. Please send me the itemised income and expenditure for this project.

MONTHLY INCOME

BPC’s Income is no longer documented in its monthly minutes. With no Finance Committee and unknown and unminuted budget working group meetings, when and how do councillors officially monitor monthly income against budgeted/expected amounts? Please reinstate this monthly information. NB: BPC 25 July 22 response, “… *Not all Councillors made an attempt to attend the Budget setting working group. The re-setting of a Finance Committee just make more administration work which the council knows I am not in favour of” and “If there is a perceived lack of understanding by Councillors then they do not help themselves when they do not seek clarification. Councillors are provided with the movement of reserves  every month and a copy of the three monthly position is presented to the parish council meeting and then subsequently included in the minutes and the  website.”* The current Q1 doesn’t give budget breakdowns, is this the new councillor quarterly format?

ITEMISED EXPENDITURE

My original 09 August 22 query, “Please send me a fully itemised breakdown of the summarised 'Annual Budget by Centre', i.e. income and expenditure for each and every line item, to understand what has been spent per activity/project/heading/cost code.” BPC 30 August response, “Attached”

It was not attached, only the overview quarterly report by budget line item. Please send me a copy as requested.

Original question…, “I assume Full Council has monthly access to this information for 'effective financial management during the year' (AGAR Section 1) and as indicated in BPC's Risk Register. If not, as BPC is now apparently fully electronic, I assume a sub-report of this nature should not be onerous or time consuming as the quarterly reports are a summary of each individual income or expenditure entry.” BPC 30 August response, “*Yes”* At the 01 Sept 22 AGAR viewing, Cllr Hemingway confirmed this statement, agreeing that she received a monthly full breakdown of income and expenditure for each and every individual line item. Please send me a copy as requested. (See [Locking Parish Council](http://www.lockingpc.co.uk/_UserFiles/Files/_Other/144810-8a_SIGNED_Payments__and__Receipts_21.04.22_to_18.05.22.pdf) website for their publicly accessible financial information – attached is the type of report I’m looking for, linking individual invoice numbers to individual budget cost code)

Why is this level of information not available on the BPC website for Bleadon residents to view?

Original question … “Please send me a fully itemised income and expenditure listing for each Reserve listed in the 'Summary Receipts and Payments' report.” BPC 30 August response, “*Attached”* It was not attached, the report attached only indicates start and end EMR values listed not individual expenditure. Please send me a copy as requested.

BUDGET CONTROL AND INVOICING PROCEDURES

I have read BPC’s Financial Regulations, Standing Orders, Risk Register, Asset Register, Delegated Powers, Code of Conduct, please can you confirm my understanding of the budget setting, control and invoice payment process.

1. Full council agree and minute an activity/project or need for additional work (E.g. Platinum Jubilee Project, Toilet renovation, New Editor post)
   1. "When considering any new activity, the Clerk/RFO shall prepare a draft risk assessment" (Financial Regs 15.2)
   2. "A member may not issue an official order or make any contract on behalf of the council" (Financial Regs 10.4) (How was the Editor Contract agreed if not via full council? Similarly Toilet additional work contract?)
2. Full council agree and minute an activity/project budget (ideally pre-setting items of expenditure where possible - similar to NDP and BIB grants and associated Grant Policy) \* (E.g. Where was Platinum Jubilee Project & Editor post budget minuted?)
   1. or full council request and agree tenders and decide what budget will cover the agreed spend
   2. "*The tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps: i. A specification for the goods, materials, services or the execution of works shall be drawn up; ii. An invitation to tender shall be drawn up to confirm (i) the council’s specification... The invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate ...Tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed; vi. Tenders are to be reported to and considered by the appropriate meeting of the council or a committee or sub-committee with delegated responsibility.*" (Standing Orders 18d) (Where are the job/tender specifications published?)
3. Only full council can make decisions to act or spend the related budget, which are minuted accordingly
   1. "*The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used*"  (Financial Regs 10.5) I/we have read about the General Power of Competence but need help to understand the basic requirements and how often it needs to be reviewed, and public restated via full council minutes, e.g. last stated Aug 2019 for BPC. Do BPC currently have the General Power of Competence (GPC)? Did BPC need to hold GPC for any of its decisions or expenditure in 2021/22 or currently 2022/23?
   2. Any Working Group decisions to act or spend go via full council for approval first (See Risk Assessment/Register - 4 Liabilities) (e.g. Platinum Jubilee project?)
   3. "*For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation ... shall be submitted to the next appropriate meeting of council*" (Financial Regs 5.6 , 5.7, 6.7 & 6.8)
   4. *“Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by: · the council for all items over £500; · the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500. Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman. Contracts may not be disaggregated to avoid controls imposed by these regulations”* (Financial Regs 4.1) (e.g. Toilet painting additional work?)
   5. "*No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law*". (Financial Regs 12.3) (Did amened new Youth Club Lease go via full council?)
4. Payments/Invoices (with any associated receipts) are submitted to an Agenda for full council approval before they are paid (Financial Regs 5.2)
   1. RFO ensures "*all invoices ....represents expenditure previously approved by the council*." i.e. is supported by a minuted action/agreement/resolution (Financial Regs 5.3)
   2. "*The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council meeting”* (Financial Regs 5.4)
5. Full council consider the payment of the invoice against the known minute to act and against a known budget to spend, to ensure there is no unagreed payment or (unagreed) overspend (Financial Regs 5.2 & 5.8) Also, see example of [Locking Parish Council itemised report](http://www.lockingpc.co.uk/_UserFiles/Files/_Other/144810-8a_SIGNED_Payments__and__Receipts_21.04.22_to_18.05.22.pdf) relating detailed individual invoices to individual budgets.
   1. After an agreed payment resulting in a tangible asset, "*The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date*" (Financial Regs 12.6)
6. After full council approval, two councillors authorise the payment on the financial payment system, ensuring that Declarations of Interest have been made, and that neither councillor has a pecuniary or non-pecuniary interest in the said activity or payment. (Financial Regs 5.9 & Code of Conduct)
7. Duties to authorise should be rotated (Financial Regs 5.10) "*Of the current nine councillors only five are permitted to approve just because time has not been found to initiate new mandates* " (25 July AGAR response) Surely all councillors should have authorisation for payments by now, as the oldest co-opted councillor is Mar 2020 and newest Feb 2022?

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