

## CORNWALL ASSOCIATION OF LOCAL COUNCILS

UNIT 1/1A, 1 RIVERSIDE HOUSE, HERON WAY, NEWHAM, TRURO TR1 2XN

*Serving the parish and town councils of Cornwall*

### **CALC BRIEFING – VIRTUAL OR REMOTE MEETINGS**

**April 22<sup>nd</sup>, 2020**

The legal framework for local council meetings require that all council meetings are open to the public and that unless confidential, that the public can watch the debate and see the decisions made for their area.

To manage the impact of social distancing, councils were unable to meet physically i.e. all members and the public in one physical place. Where ever possible councils moved to adopt a scheme of delegation to the Clerk to allow decisions to be taken during the emergency. The purpose of the delegation was to protect the council whilst the law did not allow decisions to be taken outside of properly convened physical meetings.

The legislation has now been changed and local councils are now expected to meet regularly using technology rather than relying on the delegation in lieu of holding meetings during the Covid19 pandemic.

We are aware of many councils who are intending to rely on the scheme of delegation but the following points should be considered :

- i) Many councillors have found themselves in the protected categories and even if there is a swift return to physical meetings are unlikely to be able attend. Remote meetings will allow these councillors to continue play an active part in the work of the council.
- ii) The law still allows 2 councillors to demand a council meeting and this request would have to be fulfilled now that a remote meeting is possible.
- iii) The legislation permitting remote attendance by members and members of the public remains in place until May 2021. The council will be required to offer remote access to meetings even when it decides to return to physical meetings as its first choice.
- iv) The council can choose to reduce the number of meetings whilst there is little or no business to transact and rely on a scheme of delegation between meetings.
- v) If the council decides to rely solely on a scheme of delegation instead of meeting it may be challenged or criticised as there is now a statutory mechanism for holding remote meetings.

### **Standing Orders for remote meetings**

The new regulations which permit remote or remote meetings also require amendments to your council's standing orders. We have prepared a supplement

with explanatory notes and would recommend that your council adopts the supplement using the following resolution :

This will ensure that your standing orders conform with legislation for the period of the legislation without requiring significant amendments again at a later date.

The documents are now available on our website under the coronavirus tag [\*\*here\*\*](#)

### **Which software and IT should we use?**

It is up to your council to decide how to facilitate remote meetings but the software must allow for public access to the meeting. It must also provide an option for telephone participation for those who for whatever reason cannot use a device with a webcam.

There are a variety of packages available and the Local Government Association has produced some guidance which compares the different options available and highlights the pros and cons of each platforms. Access the site [\*\*here\*\*](#) to access the document and some other useful articles on remote meetings.

If you choose to use Zoom we have been advised that you should check your security settings. The site operates from the USA and your data will be held on servers outside of the EU; any legal dispute on breaches of data would be held in California under US law or the council could be held liable.

### **Attendance at meetings and the six month rule**

Attending remote meetings, getting to grips with the technology or debate on the phone will be challenging. The council will have to start meeting in this new format at some point as there are still some statutory functions which have to be done 'in public'. The government does not believe that councils should avoid meeting to accommodate a reluctance to use the new technology and the following points may be helpful :

- Every councillor is part of the decision making process which takes place at meetings. The council should consider how to 'ease' into remote meetings and support members and clerks who are struggling with the concept.
- A member of the council is deemed to present at any meeting of the council where they can be heard and ideally seen i.e. phone or video link with/without a camera.
- Councillors have signed a declaration of office to attend meetings of the council as and when required. Councillors unwilling to attend meetings in the new format will be counted as absent from the meeting and will lose their seat after six calendar months unless the council grants an extension to their apologies for a significant reason. We are being advised that choosing not to attend because of the remote format is not a suitable reason.

### **Northamptonshire CALC mock remote meeting**

The CALC is currently working with other County Associations to find best practice but our colleagues at Northants CALC have produced a video of a trial meeting which you may find interesting. It has been designed to allay some of the

concerns about remote meeting and can be watched on YouTube at the following link :

<https://www.youtube.com/watch?v=AN56Xe2Nt8I>

## **Best Practice**

There are many organisations now offering guidance on running meetings on line.

If you find some good examples, please share with the CALC so that we can let others know. We understand that at this time, council meetings may seem too difficult and a step too far, but those councils who have started to meet are reporting that it is not as bad as they thought; some even find the new format easier as meetings are shorter and more focussed.



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## REMOTE MEETINGS PROTOCOL AND PROCEDURES

### AMENDMENTS TO STANDING ORDERS

The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority Police and Crime Panel Meetings) (England and Wales) Regulations 2020 allow local councils to hold remote meetings. The regulations give automatic authority to hold remote meetings and amend standing orders as required.

These regulations remain in force until May 7<sup>th</sup>, 2021 or earlier if repealed, and require a number of temporary changes to Standing Orders.

#### **General**

This Protocol and Procedures should be read in conjunction with the Council's standing orders.

The Regulations made under s78 of Coronavirus Act 2020 apply and where there is a conflict between these and any other adopted standing orders or legislation, these Remote Meetings Procedures take precedence in relation to any remote meeting.

#### **1) Annual Meeting**

- a) The requirement to hold an Annual Meeting of the Council is to be disregarded and prior to May 7<sup>th</sup>, 2021 may only take place
  - i) where called by the Chair or
  - ii) following a resolution calling for an annual meeting being passed at an ordinary or extra ordinary meeting of the Council.

#### **2) Access to Information**

- a) Where a document is required to be 'open to inspection' this shall include published on the website of the council.
- b) Where a document is required to be published and made available at the council's offices, this shall include published on the website of the council.
- c) Where there is a requirement to publish information including public notices, agendas, minutes, background papers and written reports, this shall include published on the website of the council.



### **3) Remote Access to Meetings**

- a) The definition of meeting within the Council's standing orders is amended so that
  - i) 'place' includes where a meeting is held, or to be held in more than one place including electronic, digital or virtual locations such as internet locations, web addresses or conference call telephone numbers
  - ii) 'open to the public' includes access to the meeting by remote means including video conferencing, live webcasting and interactive streaming
  - iii) where a meeting is accessible to the public through remote means, the meeting is open to the public whether or not members of the public are able to attend the meeting in person.
- b) If the Council becomes aware that its technology has failed, and the meeting is no longer accessible to the public, the meeting shall be adjourned.
- c) If public access cannot be restored within a reasonable period, the remaining business shall be deferred to a future meeting.

### **4) Councillors in Remote Attendance**

- a) A councillor in remote attendance is present and counted for the purposes of the quorum when they can:
  - i) hear and where practicable see other members of the council
  - ii) hear and where practicable see members of the public wishing to participate during the public session of the meeting or as invited by the Chairman
- b) A councillor in remote attendance will be deemed to have left the meeting where, at any point in time during the meeting, any of the conditions for remote attendance at 4 a) are not met.
- c) Subject to 4 b) the Chairman may if appropriate
  - i) adjourn the meeting to permit conditions for remote attendance to be re-established
  - ii) count the number of councillors in attendance for the purpose of the quorum

### **5) Remote attendance by members of the public**

- a) A member of the public is in remote attendance when they can :
  - i) hear and where practicable see and so be heard and where practicable seen by members of the council at the meeting
  - ii) hear and where practicable see and so be heard and where practicable seen by other members of the public attending the meeting including those wishing to speak during the public session or as invited by the Chairman



- b) A member of the public in remote attendance will be deemed to have left the meeting where, at any point in time during the meeting, any of the conditions for remote attendance at 5 a) are not met.
- c) Subject to 5 b) the Chairman may if appropriate
  - i) adjourn the meeting to permit conditions for remote attendance to be re-established
  - ii) vary the order of the agenda or complete the remaining business of the meeting in the absence of the member of the public in remote attendance.

## **6) Remote Voting**

Unless a recorded vote is demanded, the Chair will take the vote by :

- a) confirmation of the meeting that there is agreement or
- b) a roll call and the number of votes for or against the motion or amendment or abstaining will be recorded.

## **7) Code of Conduct – councillors excluded from the meeting**

Where a councillor is required to leave the room as a requirement of the Council's code of conduct, the means of remote attendance and access will be severed whilst any discussion or vote take place.

## **8) Exclusion of the press and public**

Where the council has resolved to exclude the press and public from any part of the meeting, due to the confidentiality of the business to be discussed then :

- a) The means of remote attendance and access to the meeting by members of the press and public will be severed
- b) Each councillor present shall declare that there are no other persons present who are not entitled to be (hearing or seeing), and/or recording the meeting.



**QUOTATION**  
**IT REQUIREMENTS FOR MICROSOFT TEAMS MEETINGS**

USB headsets x 15 – 27.99	352.71	All councillors and staff
Laptops x 3 (SE, AS, EG) 269 each Include cameras 14inch	807	
BH laptop (battery & drive)	100.00	
Webcam (AS)	37.00	
EE Myfi (SE)	240 (EE data only SIM £20 per month)	
Delivery costs	40.00	
Mac Office for AM	20.00	
	£1596.71	

Yetiserve will order and download on each device:

- Microsoft Teams (free)
- Will down Open Office (free)
- Will download Adobe for anyone who hasn't got it in order to view pdfs
- Yetiserve to provide Etiquette so the meetings can be run properly



# CAMELFORD TOWN COUNCIL

Town Clerk: Esther Greig BA (hons), CiLCA.

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Market Place  
Camelford  
Cornwall  
PL32 9PD

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## Q4 Finance Report April 2020

### Contents

1. Q4 Summary
2. Income
3. Expenditure

### 1. Summary

RBS undertook end of year on the 15<sup>th</sup> April as expected – but dialled in remotely rather than visited the office. Internal Auditor has examined end of year – noted an exercise of public rights issue – AGAR was published on the website in September (should have been June). No other issues noted.

### 2. Income

Actual income was as expected.

Income Q4 2019-20	Budget	Actual
Precept required	237214	237,214
Interest - Bank/Investment	3,500	3,760
Grants/Donations Received	37,450	36,725
Income - Car Park	6,500	6,493
Footpath Grant	686	686
Council Support grant	13,532	13,532
Allotments - rents receivable	1,200	1,253
Income Other	1,200	3,731
<b>Total Income</b>	<b>301,282</b>	<b>303,394</b>

### 2. Expenditure

**Total Expenditure 319,617**

Cost centres have been analysed in percentage of spend to budget at the end of each section.

Key: Red is over-spend, Blue under-spend, Orange as expected.



### Administration

Under spend due to invoices not being submitted in year for; Planning Consultant, walk leaflets printing, town map design. CEP grab bag expenditure included in office supplies line.

	Budget	Amended	Actual End Year	
<b>Administration</b>				
Staff Mileage	900		535	
Councillor Mileage	300		347	
Training	3,000		2022	
Mayors Allowance	500		334	
Bank Charges	200		167	
Internal Audit	600		1755	
External Audit	1,300		3000	
Insurance	2,000		1255	
Elections	3,500		5515	
Office Supplies	1,000		2014	
Office postage/marketing	2,000		303	
Telephone	500		552	
Legal Expenses	2,000		1050	
Website/computers	1,000		1001	
<b>Administration total</b>	<b>18,800</b>		<b>15,899</b>	<b>85%</b>

### Accommodation

Lift – servicing has been paid for, balance to £5k has been transferred to an earmarked reserve to save for the control panel replacement.

<b>Accommodation</b>				
Library Rent/Service Charge	5750		5657	
Rates - Library	3250		3142	
Lift	5,000		1435	
Cleaning and refuse	878		505	
<b>Accommodation Total</b>	<b>14878</b>		<b>10910</b>	<b>73%</b>

### Car Park

Car park business rates were higher than expected.

<b>Car Park</b>				
Churchfield CP Maint	12,140		12,328	
Loan Repayments - Car park	9,725		9725	
Car park Rates	2,000		1350	
<b>Car Park Total</b>	<b>23,865</b>		<b>26,403</b>	<b>111%</b>

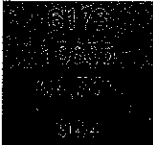
### Grants and Subscriptions

**Grants** includes Lanteglos grass cutting, Camelford Hall Toilets, Leisure Centre and Air Ambulance. Balance was paid out to the Christmas Lights committee towards their increased costs.

<b>Grants/Subscriptions</b>			
Grants	6,150	6150	
CALC/SLCC Subscriptions	1200	1258	
<b>Grants - Subscriptions total</b>	<b>7,350</b>	<b>7408</b>	<b>101%</b>

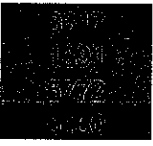
### Parks and Recreation

£5k has been transferred to an earmarked reserve to towards skatepark phase 2. Invoice not received in year for riverbank repair – work delayed. Playarea showing overbudget and both phase 1 & 2 were paid in year - phase 1 income was received previous year and placed in earmarked reserve. Store – this line includes utilities.

<b>Parks &amp; Recreation</b>			
Park / river maintenance	11,250		
Skatepark	18500		
Playarea	38,000		
Rates - Store	400		
<b>Enfield Park Total</b>	<b>68,150</b>		<b>82673 121%</b>


### Town Maintenance

Vehicle repairs were more than expected. Invoice not yet received for CCTV – works not completed.

<b>Town Maintenance</b>			
Public Toilets Maintenance	3,000		
CCTV	3,000		
General Town Maintenance	9500		
Vehicle costs	4,250		
<b>Town Maintenance Total</b>	<b>19,750</b>		<b>15940 81%</b>

### Community

NDP expenditure was paid from earmarked reserves. Deposit for fireworks was paid in previous year - i.e does not reflect total spend.

<b>Community</b>			
Christmas Lights	3,000	3000	
Defibrillator	500		
Events	7,000		
Fireworks Display	2,000		
NDP Staff costs	0		
NDP	0		
<b>Community Total</b>	<b>12,500</b>	<b>15813</b>	<b>127%</b>

### Allotments

Fence post to be replaced along with water pipe supports – work not undertaken within year.

<b>Allotments</b>				
Maintenance	750			
<b>Allotments Total</b>	<b>750</b>		<b>413</b>	<b>55%</b>

### Cemetery

Maintenance spend from earmarked reserve. Cemetery loan completed.

<b>Cemetery</b>				
Cemetery - Maintenance	0			
PWLB - Cemetery				
Repayments	2337		2301	
<b>Cemetery Total</b>	<b>2337</b>		<b>4276</b>	<b>183%</b>

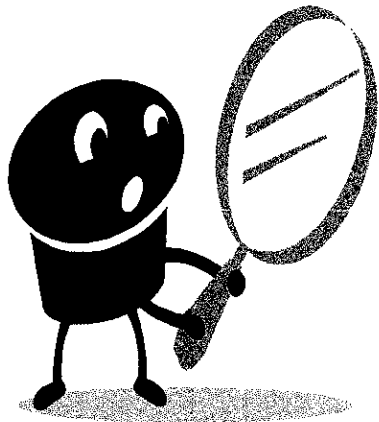
### Library

Actual electricity cost for Town Hall is more expensive than expected.

<b>Library</b>				
building operations	5500			
<b>Library Total</b>	<b>5,500</b>		<b>6213</b>	<b>113%</b>
<b>Salaries</b>	132,509		133,921	<b>101%</b>
<b>Total Expenditure</b>	<b>306,389</b>	<b>0</b>	<b>319,869</b>	<b>104%</b>

### Staffing

<b>Salaries</b>	132,509		133,921	<b>101%</b>
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HUDSON ACCOUNTING LTD.  
INTERNAL AUDIT REPORT:  
TO THE MEMBERS OF CAMELFORD TOWN COUNCIL  
YEAR ENDED 31ST MARCH 2020

ISSUE DATE: 24/04/2020  
ISSUED TO: TOWN CLERK

**INTRODUCTION:**

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.

**SCOPE:**

The scope of the audit covers, as a minimum, the areas included in the Internal Audit Report contained in the Annual Governance & Accountability Return and the Transparency Code.

Areas not covered at the interim stage are included in this report as is any re-testing of areas already covered.

**APPROACH:**

Audit work is carried out in line with the Chartered Institute of Public Finance and Accountancy's Internal Audit Standards and guidance issued by the National Association of Local Councils.

Where applicable we have included reference to 'proper practice' and the associated guidance as laid out in 'Governance & Accountability for Smaller Authorities in England' which is applicable to financial years from 1st April 2019.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed. Visits were made to the Council's offices on 15<sup>th</sup> October 2019 & 26<sup>th</sup> February 2020, due to the coronavirus pandemic the audit of the accounting statements and year-end processes was carried out remotely.

**GENERAL COMMENTS:**

We would like to thank the staff for their assistance and co-operation during the audit.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

In giving our internal audit opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

***The review undertaken obtained a level of assurance which has allowed us to complete the Internal Audit Report element of the Annual Governance & Accountability Return with no qualifications other than in respect of the failure to publish the unaudited Annual Governance Statement & Accounting Statements in line with the Accounts & Audit Regulations. In all other significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.***

Also attached is a copy of the completed Internal Audit Report required as part of the Annual Governance & Accountability Return.

#### **AUDIT COMMENTARY:**

Items in **bold text** within the body of the report represent our findings in respect of the application of controls, text in *italics* represent suggested actions and may not necessarily pertain to the application of internal controls.

#### **Previous Recommendations**

**The position in respect of previous recommendations is set out in the attached Internal Audit Response Record.**

#### **Accounting Records**

**Accounting records were properly maintained throughout the year.**

#### **Payments**

##### *Grants:*

**Grants awarded were checked to the application forms and Member approvals in the Minutes; all were in order.**

##### *Payments:*

**Further testing of payments made revealed no issues to report.**

#### **Risk**

##### *Risk Assessment:*

**The Council reviewed its risk management arrangements and risk assessment in January 2020.**

*The Coronavirus pandemic has had significant impacts on local councils not only in terms of the way that work is carried out but for some there will be significant losses of income and potentially increased costs. The Council's experience should be reflected in its risk management arrangements and continuity planning as well as any financial impact being included in its budget management processes and reserves policies.*

*In addition it is suggested that a formal appraisal of the impact of the pandemic, including (the unlikely) possibility that there is an impact on the 2019/20 accounts, is carried out as part of the Councils approval of the Annual Governance Statement, specifically Assertion 8*

##### *Insurance:*

**The Fidelity Guarantee remains adequate at £500k.**

#### **Budgets**

##### *Budget 2020/21:*

**The precept and budget were properly approved at Full Council following the production of detailed estimates.**

##### *Budget Monitoring:*

**Budget monitoring activity has been carried out in accordance with Financial Regulations.**

##### *Adequacy of Reserves:*

**After allowing for earmarked reserves of £26,761 the general reserve stands at £75,194 equating to 23% of gross expenditure in 2019/20 less than the generally accepted minimum requirement of 25%. However, this excludes the CCLA Investment of £80,000 which would bring the Council comfortably back within generally accepted parameters.**

#### **Income**

##### *Allotments:*

Allotments are controlled via a spreadsheet register and there are no issues to report.

##### *Interest:*

Interest received has been accurately reflected in the ledger.

##### *VAT:*

VAT claims for the year have been submitted and the accounts reflect the outstanding claim at the year-end

#### **Petty Cash**

Not used.

#### **Payroll**

Further testing revealed no issues to report.

#### **Assets**

The asset register has been updated to reflect changes in ownership and is in accord with reporting on the AGAR.

#### **Bank Reconciliations**

Bank reconciliations have been regularly performed throughout the year.

The year-end bank reconciliation was tested for accuracy and found to be in order.

#### **Accounting Statements**

The accounting statements were properly produced and provided a good audit trail demonstrating that the figures were in accord with underlying records

Supporting information required by the external auditor has been produced

# INTERNAL AUDIT REPORT RESPONSE RECORD – CAMELFORD TOWN COUNCIL

No	Recommendation	Management Response	Timescale/ Responsibility	Follow Up (for auditor use)
INTERIM REPORT 2019/20				
1	A procedural note is produced setting out the steps required to ensure compliance with the Account & Audit Regulations in respect of the exercise of the public's right to inspect the Councils accounting records.			Test 2020/21



# Annual Internal Audit Report 2019/20

## CAMELFORD TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 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")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.		✓	
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

15/10/2019 26/02/2020 24/04/2020

Name of person who carried out the internal audit

S.P. HUDSON C.P.F.A.

Signature of person who carried out the internal audit

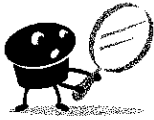
S.P. Hudson

Date

24/04/2020

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

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



HUDSON ACCOUNTING LIMITED – INTERNAL AUDIT COVERAGE CORONAVIRUS  
IMPACT

AUTHORITY NAME: CAMELFORD TOWN COUNCIL

INTERNAL CONTROL		Coverage			Comment
		Full	Partial	Not Covered	
A	Accounting Records	✓			
B	Payments	✓			
C	Risk Management	✓			
D	Precept & Budget	✓			
E	Income	✓			
F	Petty Cash			✓	NOT OPERATED
G	Payroll	✓			
H	Assets	✓			
I	Bank Reconciliations	✓			
J	Accounting Statements	✓			
K	Exempt Authorities			✓	NOT APPLICABLE
L	Public Rights	✓			
M	Trusts			✓	NOT APPLICABLE

S P HUDSON CPFA

DIRECTOR

*S. P. Hudson*  
S. P. Hudson