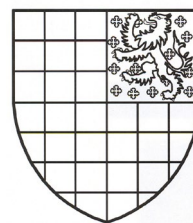


Town Hall
High Street
Lewes
East Sussex
BN7 2QS

☎ 01273 471469 Fax: 01273 480919

✉ info@lewes-tc.gov.uk

🌐 www.lewes-tc.gov.uk



**LEWES
TOWN
COUNCIL**

MINUTES

of the **Audit & Governance Panel** held on **Wednesday 11th March 2020**, in the **Council Chamber, Town Hall, Lewes** at **2:00pm**.

PRESENT Cllrs Catlin; Lamb; Maples; Milner (*Chairman*). Also (*not appointed to Panel*) Cllr Baah
In attendance: S Brigden (*Town Clerk [TC]*)

AudPan2019/17 **QUESTIONS:** There were none at this point.

AudPan2019/18 **APOLOGIES FOR ABSENCE:** Apologies were received from Cllr Bird, who had a work commitment.

AudPan2019/19 **DECLARATIONS OF INTEREST:** There were none.

AudPan2019/20 **MINUTES:** The minutes of the meeting held on 17th October 2019 were received and signed as an accurate record.

AudPan2019/21 **BUSINESS OF THE MEETING:**

1. *Routine financial monitoring:* Members were furnished with detailed information (*copies in minute book*) following the end of the third quarter of the financial year.
2. *Budget monitoring update* – this showed actual expenditure and income values as posted to the Council's Sage accounting system for all transactions processed in the period. There was some discussion on salient points of detail, and TC responded with reference to the identified sources. Apparent variations were related to known events, such as specific payments in respect of works and purchases, or perceived 'overspend' which are attributable to Reserves in the final accounts prepared at year-end. There were no items of concern.

There were general questions on the financial systems and accounting structure, to which TC gave detailed answers.

3. *Oversight as required by the Governance & Accountability Code of Practice:* TC introduced the file of periodic bank reconciliations, for review of the scrutiny already conducted. The Chairman appended his signature to verify this.
4. *Criteria for 'major' grant requests:* Members considered report AP001/2019 (*copy in the Minute book*) which reminded Panellists that Council had asked them to draft a clear set of criteria and assessment process, along similar lines to that employed by the Grants Panel, by which all applications for funding could be assessed if falling outside the established miscellaneous grants scheme. It was noted that:

The Grants Panel, when assessing smaller grants within the established Scheme, uses a system, approved by Council in December 2003 whereby each panellist evaluates applications on their merits in five categories:

- i) Closeness of match to Lewes Town Council's grant scheme policy
- ii) Overall "robustness" of the proposal – *ie* general likelihood of success/sustainability
- iii) Financial planning exhibited – *ie* adequacy/prudence/appropriateness *etc.*
- iv) Scope and sustainability – *ie* beneficiaries; scale; thoroughness
- v) A personal (subjective) assessment, based on any special insight or considerations.

Also considered are factors such as the balance or proportion of Council funding being sought, compared with other sources and the applicant's own funds, and other detail elements of a proposal.

The assessors record a score for each element (max score 20 for each = total max 100) according to their own judgement, and the resulting totals are entered into a spreadsheet which, on behalf of any absent or non-voting Panellists, applies a median average of the scores recorded by those present and aggregates the individual totals. This process is a first-stage and serves to moderate any inherent 'high' or 'low' scoring tendencies among individual assessors. The final recommendations are achieved through consensus following a Panel discussion – informed by the relative 'ranking' of individual applications within the batch in terms of their total score and proportion of the theoretical maximum.

Requests to Council arise from time to time for financial support in larger sums, usually related to projects within the community that appear to the applicant body to have some resonance with the aims of a parish council, and these may be brought direct to Council or to a Committee or Working Party according to context. It is rare that these are received in batches, and so a system of comparative ranking (as described above) would be less relevant than a simple, structured, assessment that can be understood by both applicant and assessors. This could, however, follow the same principle of five equally-weighted elements and criteria ii) to v) above could be considered appropriate with no amendment; whilst criterion i) can be simply modified to assess "*closeness of match to the council's objectives and underlying values*". *These are inherent in the establishment of a parish Council and enhanced by published policies in specific areas of activity.

It was suggested that a template could be used at any meeting of Council; Committee or Working party, where applicants are asked to submit their request in whatever form is appropriate to them, as now, and Members attending the meeting then apply a score, with a moderated aggregate arrived at as described above. Council could set a minimum threshold score required before a request might be eligible for further consideration (say, 65%), and the matter then concluded following scoring and discussion, as now.

There followed a detailed discussion on these suggestions, and Members were generally in favour of this approach and keen to ensure that the first criterion – closeness of match – should be clearly related to the 'grouped' themes in the United Nations Sustainable Development Goals which Council followed. There were questions as to whether a specific budget should be identified for such purposes, but TC advised on the principles of reserves and General Funds and noted that reservation of funds with no identified specific purpose would conflict with accounting rules. The nature of the requests envisaged would always involve a report or presentation and at the appropriate time financial considerations would be highlighted.

AudPan2019/22 CONCLUSIONS:

- 1 Members considered information on the Council's financial status and management and found no items of concern.
- 2 In accordance with the national audit and governance guidelines: where member oversight is required, the Chairman of the Panel signed to attest the veracity of reconciliation records presented.
- 3 Principles of a 'major' grants assessment scheme were agreed, and a draft template would be prepared for further consideration.

AudPan2019/23 There being no further business, the Chairman thanked everyone for their attendance and declared the meeting closed.

The meeting closed at 3:15pm

Signed date