

Lichfield City Council

Donegal House, Bore Street, Lichfield, Staffordshire, WS13 6LU

Tel: (01543) 250011 Fax: (01543) 258441 e-mail: townclerk@lichfield.gov.uk

Town Clerk: Anthony Briggs

5 March 2020

To: Members of the Audit Committee

Councillor M Warfield (Chairman) and Councillors Mrs J Greaves, I Jackson, Mrs A Lax, D Robertson, A Smith and C Spruce

Also to: Mrs A James (Accounts Officer) & Mr G Keatley (Internal Auditor)

Dear Councillor

Audit Committee

You are invited to attend a meeting of the Audit Committee to be held in **The Moulton Room, Guildhall**, at **6.30pm** on Thursday, 12 March 2020 for the transaction of the following business.

Yours sincerely

Tony Briggs
Town Clerk

AGENDA

1 APOLOGIES FOR ABSENCE

2 DECLARATIONS OF INTEREST AND REQUESTS FOR DISPENSATION

3 MINUTES

To confirm as a correct record the Minutes of the Audit Committee Meeting held on 26 November 2019, **attached**. [*Minutes approved by the City Council on 2 December 2019 **subject to** an addition to minute no 6 confirming that discussions were also held in regard to the additional costs associated with the Guildhall; The Town Clerk confirmed that the maintenance budget for the Guildhall would be increased for 2020/21.*]

4 MATTERS ARISING FROM MINUTES

5 INTERNAL AUDIT REPORT 2019-2020

To consider the detailed report of the Internal Auditor **ENCLOSURE 1**

6 ANNUAL REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL CONTROL

To conduct the annual review of the effectiveness of the system of internal control, **Appendix A** attached.

7 TREASURY MANAGEMENT POLICY AND STRATEGY STATEMENT

To agree the Treasury Management Policy and Strategy Statement 2020-2021, **Appendix B**, attached.

8 RESERVES POLICY

To consider the proposed Reserves Policy as outlined in the report attached as **Appendix C**.

9 AUDIT PLAN

To consider the proposed work plan for the Internal Auditor for the year 2020/21 and beyond, attached as **Appendix D**.

10 2020/21 BUDGET

The 2020/21 budget was approved by Council at its meeting of 27 January 2020. Further to discussions at the above meeting of the Council, budget information is provided at **Appendix E** to allow for any further discussion of the detail of the budget by the Committee. Members are asked to note that this item is for discussion only; the draft budget having been previously adopted.

11 DATE AND TIME OF NEXT MEETING

Scheduled for 6.30pm on Thursday 11 June 2020.

ANY OTHER URGENT BUSINESS AT THE DISCRETION OF THE CHAIRMAN

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Lichfield City Council

Minutes of the Audit Committee held at 7.00pm on Tuesday, 26 November 2019 in the Moulton Room, Guildhall

Present: Councillors M Warfield (Chairman), Mrs J Greaves, I Jackson, Mrs A Lax, D Robertson, A Smith and C Spruce.

Apologies: None

In Attendance: Mr A Briggs (Town Clerk and RFO), Mr G Keatley (Internal Auditor) and Ms A James (Accounts Officer).

4 DECLARATIONS OF INTEREST AND REQUESTS FOR DISPENSATION

None

5 MINUTES

RESOLVED: *That the Minutes of the meeting of the Audit Committee meeting held on 6 June 2019 [adopted by the City Council on 17 June 2019] be confirmed as a correct record.*

6 STATEMENT OF ACCOUNTS – SIX MONTHS

The Committee considered the Town Clerk's report for the half year period 1 April – 30 September 2019. Members particular attention was drawn to the currently known additional pressures for the 2019/20 financial year. Members' noted that a considerable amount of budgetary shortfall was attributable to the Markets performance against budget.

RESOLVED: *That the report be noted.*

7 ANTI-FRAUD AND CORRUPTION STRATEGY

The Committee considered the draft anti-fraud and corruption strategy which includes a revised draft 'Whistleblowing' Policy and revised Anti Money laundering Policy at appendices A and B respectively. Pre-prepared amendments compiled by Cllr Mrs A Lax and the Town Clerk were considered and agreed in relation to the Whistleblowing Policy to clarify procedures relating to anonymous allegations and to bolster the policy in regard to potential consequences of vexatious or malicious allegations.

In relation to the Anti Money Laundering Policy it was agreed that the maximum amount of accepted cash payment be reduced to £2,000, and that the policy make it clear that staff could report concerns via email or by using the form provided, depending on their preference.

RESOLVED: *That the draft documents as amended be approved by the Committee.*

RECOMMENDATION TO COUNCIL: *That the draft Anti-Fraud and Corruption Strategy as amended be adopted.*

8 2020/21 BUDGET

The Town Clerk provided an update to the Audit Committee in regard to the 2020/21 budget, including known and anticipated pressures. The Town Clerk confirmed that as a result of these pressures the controlling Group has requested that a draft budget be prepared with a proposed increase in the precept from £63.00 to £67.41 (band D equivalent, an increase of £4.41/year) in readiness for consideration at the City Council meeting in January 2020.

9 DATE AND TIME OF NEXT MEETING

Scheduled for Thursday, 12 March 2020 at 6.30pm.

**THERE BEING NO FURTHER BUSINESS
THE CHAIRMAN DECLARED THE MEETING CLOSED AT 7.48 PM**

THE REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL AUDIT

Legislative framework

Regulation 4 of the Accounts and Audit Regulations 2015 (Accounting records and control systems) requires the authority's Responsible Financial Officer to determine, on behalf of the authority-

- 1) The form of its accounting records and supporting records ensuring that the authorities accounting records are kept up to date
- 2) Its financial control system including measures to ensure that the financial records are recorded timely and accurately, enable prevention and detection of inaccuracies and fraud, ensure risk is appropriately managed and identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers

Regulation 5 of the Accounts and Audit Regulation 2015 (Internal Audit) requires that " a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance process, taking into account public sector internal auditing standards or guidance"

The starting point for the review will usually be an assessment against the internal audit standards set out in the guide. These include making an assessment in relation to:

- Scope of internal Audit
- Independence
- Competence
- Relationships
- Audit planning and reporting

A key point is that it is the responsibility of the body to conduct the annual review; it is not a review that will be carried out by the external auditor as part of the annual audit.

Whilst there will usually be input from the internal audit provider, he or she cannot be allowed to influence the direction or extent of the review.

The results of the review are then reported to and considered by a full meeting of the members for consideration. There are no hard and fast rules as to who actually performs the review, but bodies may wish to set up a small working party for this purpose.

What should the review of the system of internal audit cover?

Under the 2015 Regulations a relevant authority must conduct an annual review of the system of internal audit which:

Facilitates the effective exercise of its functions and achievement of its aims and objectives

Ensures that the financial and operational management of the authority is effective

and

Includes effective arrangements for the management of risk.

The outcome of the review

The review of the effectiveness of the system of internal audit cannot be considered in isolation as it feeds into the review of the wider system of internal control. The report on the review should include an opinion as to whether or not the internal audit system is effective. Any areas for development or change should be identified in the report and an action plan produced, setting out the proposed remedial actions, the people responsible for delivering them, and the deadlines for completion of the actions.

1 Meeting the Standards

Expected Standard	Evidence of Achievement	Response
1. Scope of internal audit	Terms of reference were approved by full Council	Yes, Council adopts the <i>Internal Audit Action Plan and work programme</i>
	Scope of audit work takes into account risk management processes and wider internal control	Yes, included in checks undertaken by Internal Auditor
	Terms of reference define audit responsibilities in relation to fraud	Yes, detailed in approved <i>Anti-Fraud manual</i>
2. Independence	Internal Auditor has direct access to those charged with governance.	Yes
	Reports are made in own name to management.	Yes
	Auditor does not have any other role within the council.	Yes
3. Competence	No evidence that internal audit work has not been carried out ethically, with integrity and objectivity.	Yes
4. Relationships	Responsible officers (Town Clerk (RFO), etc) are consulted on the internal audit plan and on the scope of each audit.	Yes
	Responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters.	Yes, defined in approved <i>Standing Orders, Whistle-Blowing Policy</i>
	The responsibilities of board/council members are understood; training of members is carried out as necessary.	Yes
5 Audit Planning and reporting	The Audit Plan properly takes account of corporate risk.	Yes
	The Audit Plan has been approved by the council	Yes
	Internal Audit has reported in accordance with the Plan	Yes. Will be reported to full Council 20 April 2020

2 Review of Effectiveness

Characteristics of 'effectiveness'	Evidence of Achievement	Suggested Response
Internal audit work is planned	Planned Internal audit work is based on risk assessment and designed to meet the body's governance assurance needs.	Yes
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance in relation to the body's annual governance statement.	Yes
Add value and assist the organisation in achieving its objectives	Demonstrated through positive management responses to recommendations and follow up action where called for.	Yes
Be forward looking	When identifying risks and in formulating the annual audit plan, changes on national agenda are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	Yes
Be challenging	Internal audit focuses on risks and encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations. The aim of this is to encourage greater ownership of the control environment.	Yes
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work.	Yes
	Internal auditor understands the body and the legal and corporate framework in which it operates.	Yes. <i>Internal Auditor has worked for the City Council/Charter Trustees continuously since 1974.</i>

Lichfield City Council

TREASURY MANAGEMENT POLICY AND STRATEGY STATEMENT 2020-21

As part of the monitoring of the Treasury Management Operation, the Town Clerk (RFO) will submit a financial progress report to Council each year on the activities of the Treasury Management Operation.

THE POLICY

That the Council adopts the CIPFA Treasury Management Code modified to the Council's requirements.

Treasury Management is defined as “the management of the local authority's cash flow, its borrowing and its investments, the management of the associated risks, and the pursuit of the optimum performance or return consistent with those risks”. (CIPFA)

The Council's treasury activities are for debt and investment management, and the Council will not take up speculative positions which may be interpreted as trading activities.

The purpose of this statement is to establish how the authority will manage its activities in relation to borrowing and investments.

Borrowing

Local council borrowing is governed by Schedule I of the Local Government Act 2003. Parish and town councils in England have to apply and receive permission from the Department for Communities and Local Government), before taking any borrowing. Temporary borrowing (i.e. up to 364 days) does not require such approval.

The authority will review its borrowing requirements annually when formulating its annual budget. The Council currently has no borrowing, and no borrowing requirement has been identified for 2017-2018

Investments

The Council adopts the guidance under section 15(1)(a) of the Local Government Act 2003.

The authority will review its Investment Strategy annually (see investment Policy below).

Treasury Management Practices

The Council adopts the Treasury Management Practices (TMP) which set out the manner in which the authority will seek to achieve its treasury management policies and objectives and how it will manage and control those activities. (See Treasury Management Practices below).

The Treasury Management Strategy Statement 2020-21

The Treasury Management Strategy details the expected activities of the treasury function in the financial year 2020-21.

Borrowing - there is not anticipated to be any borrowing requirement for the year.

Investments - to be in accordance with the approved Investment Policy.

INVESTMENT POLICY

With reference to Secretary of State's Guidance under section 15 (1)(a) of the Local government Act 2003 and the CIPFA Code of Practice for Treasury Management in the Public Services.

ANNUAL INVESTMENT STRATEGY

Definition of Treasury Management in the Public Services: "The management of the organisation's cash flow, its banking, money market and capital transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks".

Strategy Guidelines

The main principles governing the Council's investment criteria are the security and liquidity of its investments before yield, although the yield or return on the investment will be a consideration, subject to adequate security and liquidity.

The Council will ensure it has sufficient liquidity in its investments. For this purpose it will set a minimum amount to be held in short term investments (specified investments). This is set out in liquidity investments below.

The RFO will maintain a counterparty list in compliance with these criteria and will revise and submit to Council for approval as necessary.

Liquidity of Investments

The Council will carefully balance the use of short term or specified investments and non-specified investments. All the core investment balance and any cash flow investments will be maintained as short term or specified investments.

Specified Investments

These investments are sterling investments of not more than one-year maturity. These are low risk assets where the possibility of loss of principle or investment income is low. These would include investment with:

- The UK government (such as the Debt Management Office, UK Treasury Bills or a Gilt with less than one year to maturity)
- A Local authority, parish or community council
- An investment scheme that has been awarded a high credit rating by a credit rating agency
- A body that has been awarded a high credit rating by a credit rating agency (such as a bank or building society).

Credit Rating Agency - Standards & Poor's, Moody's or Fitch rating agencies. Within these bodies, and in accordance with the Code, the Council has set additional criteria to say the time and amount of monies which will be invested in these bodies. These criteria are:

Security	Limit
Marketable securities issued or guaranteed by the UK Government i.e. UK Treasury bills or a gilt with less than one year to mature	The authority has no plans to invest in such securities and would require specialist advice in order to do so.
Other Local authorities, parish councils or community councils.	The authority has no plans to invest in these institutions
Fixed Term Time deposits.	Approve – UK clearing Banks Nat West to a maximum limit of £4,000,000
Money Market Funds	The authority currently has no plans to invest in these funds. Any change to this policy would be require approval by full Council

Non-Specified Investments

Non-specified investments are any other type of investment (i.e. not defined as specified above). These would include sterling investments with:

- Securities admitted to the Official List of the Stock Exchange which are guaranteed by the UK Government (such as supranational bonds). These are fixed income bonds although the value of the bond may rise or fall before maturity. The bond may be sold before maturity.
- Gilt edged securities with a maturity of greater than one year
- Institutions not meeting the basic security of greater than one year
- A body that has been awarded a high credit rating by a credit rating agency (such as a bank or building society) for deposits with a majority of greater than one year

Security	Limit
Security issued or guaranteed by non-UK EU governments and Supranational securities	The authority has no plans to invest in such securities and would require specialist financial advice in order to do so.
Gilt edge securities	The authority has no plans to invest in such securities and would require specialist financial advice in order to do so.
Securities issued by corporate, banks and building societies, including floating rate notes, commercial paper, assets backed securities and certificates of deposits longer than 1 year.	The authority has no plans to invest in such securities and would require specialist financial advice in order to do so.

The Monitoring of Investment Counterparties Listing

The authority is required to monitor the credit rating listing of its counterparties. Any counterparty failing to meet the criteria will be removed from the list immediately by the RFO and if required new counterparties which will meet the criteria will be added to the list.

The use of External Fund Managers

It is the Council’s policy not to use external fund managers.

TREASURY MANAGEMENT PRACTICES

CIPFA's code of practice for treasury management in the public services introduced the concept of Treasury Management Practices (TMP's) which set out the manner in which the organisation will seek to achieve its treasury management policies and objectives and how it will manage and control those activities.

TMP 1 - RISK MANAGEMENT

The RFO will design, implement and monitor all arrangements for the identification, management and control of treasury management risks.

Legal and regulatory risk management

The Council will ensure that all its treasury management activities comply with its statutory powers and regulatory requirements. The Council recognises that future legislative or regulatory changes may impact on its treasury management activities and, so far as it is reasonably able to do so, will seek to minimise the risk of these impacting adversely on the Council.

Fraud, error and corruption, and contingency management

The Council will ensure that it has identified the circumstances which may expose it to the risk of loss through fraud, error, corruption or other eventualities in its treasury management dealings. Accordingly, it will employ suitable systems and procedures, and will maintain effective contingency management arrangements, to these ends.

TMP 2 - BEST VALUE AND PERFORMANCE PLAN

The Council is committed to the pursuit of the spirit of Best Value in its treasury management.

TMP 3 - DECISION MAKING AND ANALYSIS

The Council will maintain full records of its treasury management decisions, and of the processes and practices applied in reaching those decisions, both for the purposes of learning from the past and for demonstrating that reasonable steps were taken to ensure that all issues relevant to those decisions were taken into account at the time.

TMP 4 - APPROVED INSTRUMENTS, METHODS AND TECHNIQUES

The Council will undertake its treasury management activities by employing those instruments, methods and techniques outlined in the Investment Strategy.

TMP 5 - ORGANISATION, CLARITY AND SEGREGATION OF RESPONSIBILITIES AND DEALING ARRANGEMENTS

The Council considers it essential, for the purposes of the effective control and monitoring of its treasury management activities, for the reduction of risk of fraud or error, and for the pursuit of optimum performance, that these activities are structured and managed in a fully integrated manner, and that there is at all times clarity of treasury management responsibilities.

The principle, on which this will be based is the clear distinction between those charged with setting treasury management policies and those charged with implementing and controlling these policies, particularly with regard to the execution and transmission of funds, the recording and administering of treasury management decisions and the audit and review of the treasury management function. Any proposed departure from these principles will be reported by the RFO.

The RFO will ensure that there are clear written statements of his/her responsibilities and the arrangements for absence cover. The RFO will ensure that there is proper documentation for all deals and transactions, and that procedures exist for the effective transmissions of funds.

TMP 6 - REPORTING REQUIREMENTS AND MANAGEMENT INFORMATION ARRANGEMENTS

The Council will ensure that an annual report is prepared and considered on the implementation of its investment strategy; on the implications of changes particularly budgetary, resulting from regulatory, economic, market or other factors affecting its treasury management activities; and on the performance of the treasury management function.

TMP 7 - BUDGETING, ACCOUNTING AND AUDIT ARRANGEMENTS

The Council will account for its treasury management activities, for decisions made and transactions executed in accordance with appropriate accounting practices and standards, and statutory and regulatory requirements in force for the time being.

The Council will ensure that its auditors, and those charged with regulatory review, have access to all information and papers supporting the activities of the treasury management functions necessary for the proper fulfilment of their roles.

TMP 8 - CASH AND CASH FLOW MANAGEMENT

Unless statutory or regulatory requirements demand otherwise, all monies in the hands of the Council will be under the control of the RFO and will be aggregated for cash flow and investment management purposes. Cash flow projections will be prepared on a regular and timely basis and the RFO will ensure that these are adequate for the purpose of monitoring compliance with TMP 1.

TMP 9 - MONEY LAUNDERING

The Council is alert to the possibility that it may become the subject of an attempt to involve it in a transaction involving the laundering of money. The Council will therefore maintain a procedure for verifying and recording the identity of counterparties and reporting suspicions and will ensure that staff involved is properly trained.

TMP 10 - STAFF TRAINING AND QUALIFICATIONS

The Council recognises the importance of ensuring that all staff involved in treasury management functions are fully equipped to undertake the duties and responsibilities allocated to them. It will seek to appoint individuals who are both capable and experienced and will provide training for staff to enable them to acquire and maintain an appropriate level of expertise, knowledge and skills.

TMP 11 - USE OF EXTERNAL SERVICE PROVIDERS

The Council currently does not require the need to employ treasury management consultants.

The Council's banking services are provided by NatWest Bank PLC.

TMP 12 - CORPORATE GOVERNANCE

The Council is committed to the pursuit of proper corporate governance throughout its activities and to establishing the principles and practices by which this can be achieved. Accordingly, the treasury management function and its activities will be undertaken with openness, transparency, honesty, integrity and accountability.

LICHFIELD CITY COUNCIL

RESERVES POLICY

1. Introduction

The Council is required, under statute, to maintain adequate financial reserves in order to meet the needs of the organisation. Section 50 of the Local Government Act 1992 requires that local precepting authorities have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement.

The Council's policy on the establishment, maintenance and adequacy of reserves and balances will be considered annually.

The Council will hold reserves for these three purposes:

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing-this forms part of the general reserves;
- A contingency to cushion the impact of unexpected events or emergencies - this also forms part of general reserves;
- A means of building up funds often referred to as earmarked reserves, to meet known or predicted requirements.

2. General Fund Balance

The general fund balance, commonly termed the 'working balance' is a balance on the councils revenue account which is not held for any specific purpose other than to cushion the council's finances against any unexpected short term cash flow problems.

The general fund balance is to be maintained at a level based upon a risk assessment carried out by the Responsible Finance Officer (RFO). The working balance to be maintained at a level approximately equal to the Precept Requirements.

When setting the budget for the forthcoming year. Any surplus on the reserve above the required balance may be used to fund capital expenditure, be appropriated to earmarked reserves or used to limit any increase in the precept.

3. Financial Risk Management

In order to assess the adequacy of the general fund when setting the annual budget, the RFO will take account of the strategic, operational and financial risks facing the council. The requirement of the level of the general fund balance for the forthcoming year will therefore be based upon a risk assessment of the council's main areas of income and expenditure and take into account provisions and contingencies that may be required.

The main items to be considered are:

Financial Risk	Analysis of risk
Inflation assumptions	Inflation increases at a higher rate than assumed for items such as Pay Awards, Utilities and Supplies and Service Costs.
Insurance	To enable the Council to meet the excesses of claims not covered by insurance
Collection of Income	There is a reduction in collection performance for Guildhall and Markets
Elections/referendum	insufficient resources to meet Parish elections/referendum costs
Grounds Maintenance costs	Impact of unexpected increase in costs
Impact of Vat Tribunal Decisions	Impact of back dated Vat liability
Contingencies	To meet unexpected events or emergencies

4. Statutory Reserves

Local Authorities also hold reserves that arise out of the interaction of legislation and proper accounting practices.

- Section 106 agreements with Developers
- Neighbourhood Plan – Community Infrastructure Levy (CIL)

5. Earmarked Reserves

Earmarked Reserves represent amounts that are generally built up over a period of time which are earmarked for specific items of expenditure to meet known or anticipated liabilities or projects. The 'setting aside' of funds to meet known future expenditure reduces the impact of meeting the full expenditure in one year. The Council, when establishing an earmarked reserve, will set out:

- The reason/purpose of the reserve;
- How and when the reserve can be used;
- Procedures for the management and control of the reserve; a process and timescale for review of the reserve to ensure continuing relevance and adequacy.

The following earmarked reserves will be held by the council;

Budget description	Use	Total Reserve 2019/20 £	Total Reserve 2020/21 £	
Repairs and Renewal-Buildings				
Dr Johnson Birthplace Listed Building No 1292492 Grade I	To provide for future capital works			
Guildhall Listed Building No 1187740 Grade II				
Donegal House Listed Building No 1209722 Grade II*				
Cruck House Listed Building No 1194899 Grade II*				
Friary Clock Tower Listed Building No 1218909 Grade II				
War Memorial and Garden Wall, Balastrade and Gate Listed Building No 1187733 Grade II*				
Boswell Statute Listed Building No 1187726 Grade: II Dr Johnson Statute Listed Building No 1217846 Grade: II*				
Stafford Road ,Pinfold Listed Building No 1194898 Grade: II				
Borrowcop Pavilion Listed Building No 1187718 Grade: II				
Prince Rupert's Mound Listed Building No 1021362 Ancient monument				
Grey Friars Listed Building No 1008544 Ancient Monument				
Community Centres -Curborough, -Boley Hall, -Darwin Hall.				
Market Square and Toilet Block				
All Properties				Quinquennial inspection of property portfolio
Repairs and Renewals-Street Lighting				
Street Lighting	To provide for replacement and updating of Street Lighting			
Repairs and Renewals-Open Spaces				
Open Spaces	To provide for footpath resurfacing and replacement and updating of equipment/Bus Shelters			
	Total	£1,917,580	£1,724,640	
Rent Deposit Scheme				
Donegal House-Tenants	In accordance with the Rent Deposit Deed			
	Total	£450	£0	
Election Reserve				
Parish Election	To build up the reserve over 4 years to fund the elections in May 2023and any ad hoc bye-elections			
	Total	£0	£20,000	
Community Infrastructure Levy(CIL)				
Neighbourhood Plan-Meaningful Proportion	In accordance with the requirements of CIL			
	Total	£20,154	£37,008	
Total Earmarked Reserves		£1,938,184	£1,781,648	

6. Review of adequacy of balances and reserves

In assessing the adequacy of reserves the strategic, operational and financial risks facing the authority will be taken into account. The level of earmarked reserves will be reviewed as part of the annual budget preparation.

LICHFIELD CITY COUNCIL

AUDIT PLAN

1. Purpose of the Report

To consider the work programme for the Internal Auditor for the year 2020-21 onwards.

2. Statement of Reasons

The internal Auditor must ensure that all activities of the Council are subject to an internal audit review in accordance with the Accounts and Audit (England) Regulations 2011

The identification of these activities has been agreed with the Town Clerk, taking into account perceived priorities and risks, which cumulates in the production of a three-year strategic plan.

The Audit Plan has been compiled and is set out below.

The plan is based upon the following principles:

- An attempt has been made, based upon the internal auditor's experience, to target areas that are known to be high risk
- Based on information available, to include those areas which have not been subject to a recent audit review

By achieving the Audit Plan, the internal auditor will be providing the Town Clerk and councillors with the necessary assurance that the internal controls are in place and are operating effectively.

At the end of each year, an audit report will be issued detailing the findings of the reviews together with any recommendations required to be implemented in order to achieve the required level of control.

Recommendation: To approve the Audit Plan

AUDIT PLAN

1. Financial Services

- 1.1. Fraud and Corruption Checklist
- 1.2. Main Accounting System
- 1.3. Creditors
- 1.4. Sundry Debtors
- 1.5. Payroll
- 1.6. Management of VAT
- 1.7. Banking Arrangements
- 1.8. Petty Cash
- 1.9. Income Monitoring
- 1.10. Budgetary Controls
- 1.11. End of year closedown
- 1.12. Statement of Account

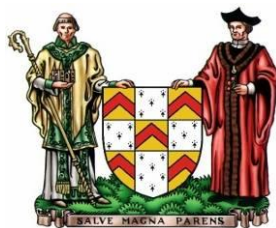
2. Strategic policies

- 2.1 Treasury Management Policy and Strategy Statement
- 2.2 Investment Policy
- 2.3 Treasury Management Practices

3. Specific Reviews

- 3.1 Financial Regulations and procedures
- 3.2 Contract Standing Orders
- 3.3 Review Internal Audit Recommendations
- 3.4 Capital Works
- 3.5 Local Government Transparency Code 2015
- 3.6 Insurance
- 3.7 Members Code of Conduct and Disclosure of Interests
- 3.8 The Samuel Johnson Birthplace Museum
- 3.9 Policy and Procedure Documentation-Employees
- 3.10 Further Developments
- 3.11 Review of Corporate Governance
- 3.12 Any other areas Identified during the year of Audit

4. Management and Insurance Risk Register



LICHFIELD CITY COUNCIL

DRAFT BUDGET 2020/21

The budget report is based on the Council Tax increasing by £4.41 to £67.41 (for an average Band D property).

The report shows:

- Actual net expenditure 2018/19 (last year)
- Original budget for 2019/20 (current year)
- Year end estimate for 2019/20
- Draft budget estimates 2020/21
- Balances and reserves for 2018/19, 2019/20 and 2020/21
- The Council Tax analysis for the three years

Following the report there is a detailed draft budget analysis to provide further background to members on the headline figures supplied in the report.

The City Council will be maintaining services at their current levels in 2020/21 and carrying out further essential maintenance work on its public buildings, structures and assets.

The Council's property portfolio includes Donegal House, The Guildhall, Samuel Johnson Birthplace Museum, Boley Hall, Curborough Community Centre, Darwin Hall, Borrowcop Gazebo, Cruck House, Market Square, Clock Tower, statues and War Memorial (many of which are listed buildings where repair costs are higher). The total insured value of these buildings is over £13 million. It is important therefore that the Council maintains a healthy capital reserve. At the end of the main budget document, there follows an analysis of funding requirements likely to be drawn from the City Council's capital reserve in the financial years 2021/22 – 2031/32.

The draft budget includes an assumed inflationary figure of 3% for both income and expenditure with the exception of the Markets where no rent increase is proposed.

The salary settlement for 2020/21 is awaited, an average figure of 4% (mirroring the impact of the tiered nature of the previous settlement) has been incorporated into the figures below.

Note 1: Increase due to required work at St Michael's Churchyard

Note 2: Increased budget due to closure of main hall during refurbishment and resulting loss of income

Note 3: Impact of continued decline in Market income and new arrangements for the Farmers' Market

Note 4: Impact of increased Sheriff's Ride costs

Note 5: HLF Match funding of £7,500

Note 6: An assumed reduction in income from SCC for verge cutting based on initial discussions

Note 7: To be funded from the capital reserve

Note 8: Previous repairs/renewals revenue reserve now transferred to general revenue reserve. Repairs/Renewals reserve held as capital for 2020/21 onwards.

<u>Net Expenditure</u> SERVICE AREAS	ACTUAL 2018/19 £	BUDGET 2019/20 £	ESTIMATE 2019/20 YEAR END £	BUDGET 2020/21 £	Note
Parks and Footpaths	224,842	231,998	232,328	247,126	1
Guildhall	81,908	73,505	89,089	99,939	2
Community Centres	10,033	15,130	15,305	16,573	
Markets	-18,723	-30,175	-10,124	-9,023	3
Civic	82,782	86,022	95,438	98,494	4
Grant Aid/Partnerships	44,461	51,366	48,980	52,376	
Arts/Tourism/Twinning	64,775	65,790	66,474	68,936	
Johnson Birthplace Museum	87,090	98,349	96,626	108,324	5
Democratic Services	110,820	152,326	150,341	125,235	
Investment Interest	-2,300	-4,890	-10,220	-22,940	
Loan Charges	0	0	0	0	
Agency	-18,350	-18,174	-18,092	-13,409	6
Repairs and Renewals	96,605	90,933	95,395	192,940	7
Total Service Cost	763,943	812,180	851,040	964,571	
Capital Contribution	-50,000	0	-2,012,975	0	
Community Infrastructure Levy (CIL)	-15,554	0	-4,600	-16,854	
SUB TOTALS	698,389	812,180	-1,166,035	947,717	
PRECEPT	717,905	757,180	757,180	817,890	
To/(From) Balances	19,516	(55,000)	1,923,215	(129,827)	

<u>Balances and Reserves</u>	ACTUAL 2018/19 £	BUDGET 2019/20 £	ESTIMATE 2019/20 YEAR END £	BUDGET 2020/21 £	
Opening Balance (1 April)	692,542	708,879	712,058	2,635,273	
To/(From) balances	19,516	(55,000)	1,923,215	(129,827)	
Closing Balance	712,058	653,879	2,635,273	2,505,446	
<u>Closing balance held as:</u>					
Repairs/Renewals	353,000	353,000	1,917,580	1,724,640	8
Rent Deposit Deed Reserve	1,100	450	450	0	
Parish Election Reserve	40,000	0	0	20,000	
CIL Reserve	15,554	14,037	20,154	37,008	
General Revenue Reserves	302,404	286,392	697,088	723,798	
TOTALS	£712,058	£653,879	£2,635,273	£2,505,446	

<u>Council Tax Analysis</u>	ACTUAL 2018/19	BUDGET 2019/20	ACTUAL 2019/20	BUDGET 2020/21	
Precept	£717,905	£757,180	£757,180	817,890	
Apportioned Tax Base	£11,886.20	£12,017.80	£12,017.80	£12,133	
RESULTANT BAND D TAX	£60.50	£63.00	£63.00	£67.41	

DRAFT BUDGET 2020/21 ANALYSIS

<u>Net Expenditure</u>	ACTUAL 2018/19	BUDGET 2019/20	ESTIMATE 2019/20 YEAR END	BUDGET 2020/21
	£	£	£	£
SERVICE AREAS				
Parks and Footpaths				
Employee costs	29,339	30,047	30,344	31,364
Central administration	20,966	22,771	23,604	25,142
Contract repair/maintenance	123,985	127,820	126,826	130,880
Other repair/maintenance	48,274	43,650	45,644	51,790
Energy	9,137	9,910	9,110	9,350
Contributions	-4,820	0	-1,000	0
Miscellaneous income	-553	-550	-550	0
Burial fees income	-586	-750	-750	-500
Allotment rents	-900	-900	-900	-900
Total	224,842	231,998	232,328	247,126
Guildhall				
Employee costs	72,266	74,009	74,739	77,254
Central administration	20,243	21,986	22,790	24,275
Repair/maintenance	17,412	13,140	23,140	17,680
Energy	10,996	9,570	9,570	9,860
Rates	6,869	7,470	7,470	7,540
Supplies and Services	16,261	14,260	17,460	21,330
Lettings	-62,142	-66,930	-66,080	-58,000
Total	81,908	73,505	89,089	99,939
Community Centres				
Employee costs	5,540	5,674	5,730	5,922
Central administration	2,169	2,356	2,441	2,601
Boley Hall	796	2,210	2,210	2,210
Curborough	1,427	2,280	2,280	2,210
Cruck House	0	1,400	1,400	1,420
Darwin Hall	101	1,210	1,244	2,210
Total	10,033	15,130	15,305	16,573
Markets				
Employee costs	45,885	46,991	47,455	49,052
Central administration	13,013	14,134	14,651	15,605
Repair/Maintenance	3,001	2,310	2,310	2,310
Energy	1,543	1,400	1,400	1,400
Rates and Water	20,625	21,240	21,240	21,490
Supplies & Services	51,919	62,680	56,390	54,100
Misc. lettings	-21,002	-30,090	-15,090	-15,000
Friday market income	-43,383	-50,250	-48,250	-48,250
Saturday market income	-55,085	-59,450	-55,450	-57,450
Farmers market income	-5,617	-7,860	-3,500	-2,000
Tuesday market income	-26,622	-31,280	-31,280	-30,280
Total	-18,723	-30,175	-10,124	-9,023

<u>Net Expenditure</u>	ACTUAL 2018/19 £	BUDGET 2019/20 £	ESTIMATE 2019/20 YEAR END £	BUDGET 2020/21 £
Civic				
Employee costs	37,728	44,072	44,508	46,004
Central administration	17,503	18,060	18,720	19,940
Mayor's allowance	4,231	4,650	3,650	3,650
Sheriff's allowance	2,078	2,150	3,150	3,150
Supplies and services	6,039	4,500	4,500	4,280
Events	2,052	6,210	6,210	7,210
Mayor's Banquet	721	700	1,590	1,580
Sheriff's Ride	4,885	5,680	13,110	12,680
Total	75,237	86,022	95,438	98,494
Grant Aid/Partnerships				
Employee costs	4,271	4,374	4,417	4,566
Central administration	7,230	7,852	8,139	8,670
Grants to outside bodies	25,820	32,000	29,284	32,000
Grants for open Churchyards	7,140	7,140	7,150	7,140
Total	44,461	51,366	48,980	52,376
Arts/Tourism/Twinning				
Employee costs	30,818	31,562	31,873	32,945
Central administration	9,398	10,208	10,581	11,271
Arts/Culture/Tourism	2,133	2,430	2,430	3,030
Christmas Lights	22,796	21,840	21,840	22,060
Income	-369	-250	-250	-370
Total	61,971	65,790	66,474	68,936
Johnson Birthplace Museum				
Employee costs	68,112	69,755	70,433	72,813
Central administration	11,567	12,564	13,023	13,871
Repair/Maintenance	3,398	3,870	3,870	7,870
Energy	3,288	3,250	3,250	3,350
Rates and Water	511	840	840	670
Supplies and Services	12,444	16,400	16,400	17,970
HLF Match Funding		7,500	7,500	7,500
Promotion	3,274	2,000	2,000	2,000
Grant income	0	0	0	0
Stock for sale	4,964	3,000	3,000	3,000
Sales income	-10,499	-9,820	-9,820	-9,710
Contribution from Birthplace Trust	-9,969	-11,010	-13,880	-11,010
Total	87,090	98,349	96,626	108,324

<u>Net Expenditure</u>	ACTUAL 2018/19 £	BUDGET 2019/20 £	ESTIMATE 2019/20 YEAR END £	BUDGET 2020/21 £
Democratic Services				
Employee costs	55,429	56,766	57,326	59,255
Central administration	33,256	36,120	37,441	39,880
Election costs	17,536	55,000	50,000	20,000
Supplies and Services	0	0	1,134	1,540
Newsletter	4,140	4,140	4,140	4,260
Member allowances/travel etc.	458	300	300	300
Total	110,820	152,326	150,341	125,235
Investment Interest	-2,300	-4,890	-10,220	-22,940
Agency				
Employee costs	2,204	2,256	2,280	2,357
Central administration	1,446	1,570	1,628	1,734
SCC Verge Income	-22,000	-22,000	-22,000	-17,500
Total	-18,350	-18,174	-18,092	-13,409
Total Service Costs	£667,339	£721,247	£756,145	£771,631
Repairs and Renewals				
Employee costs	11,727	12,010	12,128	12,536
Central administration	8,676	9,423	9,767	10,404
Guildhall/Donegal House	55,157	25,500	30,610	130,000
Samuel Johnson Birthplace	1,038	0	0	0
Parks and Footpaths	17,536	23,000	18,890	10,000
Community Centres	2,470	11,000	17,000	30,000
Markets	0	10,000	7,000	0
Total	119,871	90,933	95,395	192,940
Capital Projects/Contribution				
Receipts	-50,000	0	-2,012,975	0
Total	-50,000	0	-2,012,975	0
Community Infrastructure Levy (CIL)				
Expenditure	14,112	0	18,060	0
Receipts	-29,666	0	-22,660	-16,854
Total	-15,554	0	-4,600	-16,854
Johnson Birthplace Charitable Trust				
Grant/Donations	-6,736	-7,730	-10,600	-7,730
Admissions income	-3,233	-3,280	-3,280	-3,280
Funding to LCC	9,969	11,010	13,880	11,010
Total	0	0	0	0
TOTAL	£698,389	£812,180	1,166,035	947,717
PRECEPT	-717,905	-757,180	-757,180	-817,890
Total Precept Requirement	-717,905	-757,180	-757,180	-817,890
TOTAL (To)/From balances	-£19,516	£55,000	-£1,923,215	129,827

<u>Net Expenditure</u>	ACTUAL 2018/19 £	BUDGET 2019/20 £	ESTIMATE 2019/20 YEAR END £	BUDGET 2020/21 £
NOTE-Internal Recharges				
Employee Cost				
Employee costs	450,216	461,075	465,065	481,291
Recharge to Services	-450,216	-461,075	-465,625	-481,291
Total	0	0	0	0
Central Administration				
Employee costs	81,591	83,559	84,384	87,223
Central administration	0	0	0	0
Professional Fees/Audit Fees	4,523	10,250	10,250	14,250
Office Rates/Water	9,555	9,960	9,960	10,070
Office Energy	5,242	4,770	4,770	4,920
Supplies & Services	26,956	26,580	30,747	27,930
Telephone/Postage	5,711	5,710	5,710	5,760
Subscriptions, Courses/Training	3,417	3,690	3,690	4,590
Insurance	22,445	23,495	24,245	24,650
Office Rent	-14,840	-10,940	-10,940	-5,990
Miscellaneous Receipts	-8	-30	-30	-10
Recharge to Services	-144,592	-157,044	-162,786	-173,933
Total	0	0	0	0
Balances & Reserves				
Opening Balance	692,542	706,578	712,058	2,635,273
to/-from reserve	19,516	-55,000	1,923,215	-129,827
Closing Balance	£712,058	£651,578	£2,635,273	£2,505,446
Breakdown of Reserve				
Repairs/Renewals Reserve-Building	353,000	353,000	1,917,580	1,724,640
Repairs/Renewals Reserve-Street Lighting	0	0	0	0
Repairs/Renewals Reserve-Open spaces	0	0	0	0
Rent Deposit Scheme	1,100	450	450	0
Election Reserve	40,000	0	0	20,000
CIL Reserve	15,554	14,037	20,154	37,008
General Revenue Reserves	302,404	284,091	697,088	723,798
Closing Balance	£712,058	£651,578	£2,635,273	£2,505,446
Total Expenditure	1,087,512	1,124,310	1,165,39.0	1,250,241
Total income	-389,223	-312,130	-2,331,425	-302,524
Net Expenditure	698,389	812,180	-1,166,035	944,717
Precept	-717,905	-757,180	-757,180	-817,890
TOTAL (To)/From balances	(£19,516)	£55,000	(£1,923,215)	£129,827

Capital Reserve – Analysis of Funding Requirements – 2021/22 – 2031/32

The City Council owns several listed buildings including the Guildhall, Donegal House and The Samuel Johnson Birthplace Museum in addition to Darwin Hall, Cruck House, Curborough Community Centre, Boley Park Community Hall and the Market Square and associated kitchen/toilet facility.

The City Council maintains some 65 acres of public open space, including the Festival Gardens, Pool Walk, Remembrance Gardens, and the closed Churchyards at St Michael's and St Chad's churches. Included within these areas are three listed buildings; the Friary Clock Tower, the Borrowcop Gazebo, and Chancellor law's Mausoleum. Two of the open space areas are scheduled ancient monuments; these being the Friary remains site and Prince Rupert's Mound.

The City Council also maintains 6,250 metres of footpaths, approximately 150 streetlights, 17 bus shelters and various benches and litter bins.

The maintenance of these assets is critical to the provision of appropriate services to the public and to maintain the City Council's assets in good order for the people of the City and its visitors.

Recent Investment

The City Council has invested in excess of £600,000 over the past few years in repairs and improvements to its buildings, notably to Donegal House and the Guildhall following the acquisition of these properties from Lichfield District Council, and the Grade 1 listed Samuel Johnson Birthplace Museum. Much of this work has been carried out away from the public eye, for example considerable roof repairs, improvements to drainage, upgrades to fire and security alarms and structural work. Some of these projects have however been more visible and very well received, such as the cleaning of the front elevation of the Guildhall and considerable improvements to Guildhall kitchen and toilet facilities as well as the general higher standard of decoration.

The City council's architects carry out Quinquennial inspections (QI) of the City Council's property in order to assist with identifying and prioritising required remedial work and improvements. The understandable focus on the Guildhall, Donegal House and the Birthplace Museum over the past few years, together with limited funds, has led to some of the Council's other buildings, notably its community centres, receiving comparatively less funding for improvement. It is hoped that over the course of the next QI cycle the identified repairs can be carried out in their entirety rather than on the previous piecemeal basis due to competing high priority repairs of recently acquired buildings.

The City Council has also invested a considerable sum in improving its footpaths, replacing LCC owned streetlights with LED alternatives, and carrying out repairs to the balustrade and North wall in the Remembrance Gardens.

The nature of the City Council's buildings and assets is such that once one cycle of repairs has been completed another will no doubt begin, and unanticipated repairs and costs will arise within each cycle. Such work will have more of a 'maintenance' focus as time goes by, allowing work to be completed in a timely manner that guards against the possibility of far more expensive repairs being required at a later date, rather than simply addressing high priority work as has often been the case over the past few years.

A healthy capital fund to allow for these maintenance focused repairs to be completed is essential, not only to preserve the City council's assets but to demonstrate appropriate financial planning and proper use of public funds

Liabilities – 2021/22 – 2031/32

The City Council faces many potential liabilities over the specified period. Approximate allocations for each year are presented in the table below, with further detail given in the itemised table at **APPENDIX 1**.

Members are asked to note that the provisions for the repairs and renewals programme in 2020/21 – including the renovation of the Guildhall main hall - are not included, and that this list is not presented as being exhaustive. Though guideline costs have been provided there are many as yet unknown costs that will become apparent during the identified period.

Allocation figures presented below include the higher of any estimated range of costs provided in the detailed table at Appendix A. Some costs are likely to fall across several financial years but are presented as occurring in one financial year for convenience.

FINANCIAL YEAR	ALLOCATION (£)
2021/22	180,000
2022/23	548,000
2023/24	45,000
2024/25	104,000
2025/26	103,000
2026/27	111,000
2027/28	110,000
2028/29	38,000
2029/30	50,000
2030/31	28,000
2031/32	70,000
TOTAL	£1,387,000

In addition to the figures above it is reasonable to assume that LCC assets not specifically mentioned will require some attention during the specified period. Such assets include (but are not limited to):

- Friary Clock Tower
- Borrowcop Gazebo
- Boswell Statue
- Sarjeantson Fountain
- Friary Remains Portico
- Approx. 150 streetlight columns and associated lights

It is also possible that the City Council will take on additional open space, community buildings and potentially new services during the next 10 years or so and these will carry an ongoing cost.

Given the nature of its property portfolio, the City Council should also retain further monies for unexpected developments and to cover the relatively minor costs not mentioned herein that can cumulatively amount to a significant sum, especially over an extended period.

The capital receipt that the Council has received is unlikely to be repeated and it must therefore be used wisely to protect the City Council's long-term financial position and to improve the services and facilities that it provides to the residents of the City.

The City Council may wish to utilise some of this capital receipt to support local organisations; though the receipt constitutes a considerable sum it does not allow the Council to engage in any degree of profligacy when considering requests for financial support.

APPENDIX 1

Financial Year	Location	Item	Cost Estimate	Source
2021/22	Guildhall	Remaining bays to corridor roof to be re-leaded	£15,000	2016 QI Inspection
2021/22	Curborough CC	Rectification of issues identified in 2020 QI	£25,000	Window replacement and roof repairs required as a minimum
2021/22	Guildhall	Updated report on condition of stained-glass window and any repairs	£3,000 assuming further stabilisation required	5 yearly report as per QI recommendation
2021/22	Guildhall	Damp ingress - Guildroom	£5,000	Noted ingress following previous treatment to adjacent wall – extended treatment therefore advisable
2021/22	Guildhall	Repointing, spalled bricks, repair/replace rusting rainwater goods	£7,000	2016 QI
2021/22	Donegal House	Repairs and restoration of Donegal house staircase	£5,000+	2016 QI
2021/22	Boley Park CC	Repairs as identified in 2020 QI, plus known repairs	£50,000+	Entrance/exit doors, main hall flooring and kitchen require replacement as a minimum
2022/23	Darwin Hall CC	Repairs as identified in 2021 QI	£15,000	Based on costs incurred or expected from QI's at other LCC owned property
2022/23	Guildhall and Donegal House	Repairs as identified in scheduled QI inspection	£25,000	Estimate
2022/23	Birthplace Museum	Redevelopment Project	£50,000 - £500,000	Dependent upon external funding bid successes and the extent to which Council wishes to progress if funding is not forthcoming. Costs unlikely to occur in one financial year but added here for convenience. Rewiring required in 2022.
2022/23	Birthplace Museum	Repairs as identified in scheduled QI	£8,000	Estimate
2023/24	Remembrance Gardens	Pathway/Lighting	£15,000 - £30,000	Existing pathway is poor, a resin-based path as used at the Clock Tower would improve the Gardens, as would the addition of lighting
2023/24	Guildhall	Removal of redundant sanitary fittings and appropriate capping; renovation	£15,000	2016 QI

		and redecoration to 'stairwell' area		
2024/25	Donegal House	Upgrade to top floor kitchen/toilet facilities	£15,000	Estimate
2024/25	City Wide	Replacement bus shelters	£75,000+	City Council owns 17 bus shelters, replacement cost around £6,000 each. Includes possibility of shelters being requested in four additional locations and 50% of existing shelters being replaced over the period. Costs unlikely to occur in one financial year but added here for convenience.
2024/25	Donegal House/SJBM	Update and replacement of IT equipment	£14,000	Based on six year operating life.
2025/26	Cruck House	Repairs identified in scheduled QI inspection	£3,000	Estimate
2025/26	City Wide	LCC pathway maintenance	£30,000 - £100,000	Fund to address high and medium priority cracks, splits and trip hazards on LCC owned pathways. Pool Walk will eventually require resurfacing, and this will come at a considerable cost. Costs unlikely to occur in one financial year but added here for convenience
2026/27	Boley Park CC	Repairs identified in scheduled QI inspection	£5,000	Estimate
2026/27	Guildhall	Replacement boilers and ancillaries	£80,000 - £100,000	Based on 15 year operating life and includes costs of replacement ancillaries that may be spread over a longer/shorter period
2026/27	Curborough CC	Repairs identified in scheduled QI inspection	£6,000	Estimate
2027/28	Darwin Hall	Repairs identified in scheduled QI inspection	£5,000	Estimate
2027/28	Guildhall and Donegal House	Repairs identified in scheduled QI inspection	£15,000	Estimate
2027/28	Market Square		£25,000 - £90,000+	Johnson statue requires semi regular cleaning, possibility of need to repave the Square plus refitting of kitchen/toilet block. Costs unlikely to fall in one financial year but added here for convenience
2028/29	Birthplace Museum	Repairs identified in scheduled QI inspection	£8,000	Estimate
2028/29	Closed Churchyards	Expenses incurred in LCC's maintenance of closed	£30,000	Based on considerable activity in 2018-20 and likelihood of need for further work in the following 10-year period. Costs unlikely

		churchyards at St Michaels and St Chads		to occur in one financial year but added here for convenience
2029/30	Guildhall	Replacement lift	£50,000	Based on 20-year operating life
2030/31	Cruck House	Repairs identified in scheduled QI inspection	£3,000	Estimate
2030/31	N/A	Christmas Lights fixtures	£25,000+	Several fixtures will require replacement during the identified period. Costs unlikely to occur in one financial year but added here for convenience
2031/32	Donegal House/SJBM	Update and replacement of IT equipment	£14,000	Based on 6-year operating life
2031/32	Guildhall and Donegal house	Fire alarm upgrades	£15,000 - £20,000	Existing systems will require updating or replacement by 2031/32 due to age related deterioration of the detector heads and improvements in technology/regulation changes
2031/32	Guildhall and Donegal House	Repairs as identified in scheduled QI Inspection	£15,000	Estimate
2031/32	Boley Park CC	Repairs as identified in scheduled QI Inspection	£15,000+	Estimate – kitchen and flooring as replaced in 2021/22 may require overhaul/replacement
2031/32	Curborough CC	Repairs identified in scheduled QI inspection	£6,000	Estimate