

**REPORT OF THE RESPONSIBLE FINANCIAL OFFICER INTO THE CONTRACT FOR
ROUTINE MAINTENANCE OF THE BANKS**

Background:

A comment was offered during an email exchange regarding a specific area of expenditure, that has not warranted separate recording in Parish Council accounts. A resident of the village commented "As a retired Accountant [sic] I find it difficult to understand that WPC 'approve' third party invoices without a summary of work completed using public funds....."

This comment was taken as a suggestion that the systems employed in relation to the contract for the routine maintenance of The Banks were in some measure deficient. This suggestion was worthy of examination by the Responsible Financial Officer (RFO).

Introduction:

The manner in which Whissendine Parish Council conduct financial transactions follow the National Association of Local Councils' Model Financial Regulations [England]. These regulations are reviewed by the Parish Council annually and updated as necessary to reflect evolving good practice. They operate in conjunction with the Council's Standing Orders.

In procuring goods and services the Financial Regulations should be followed. The procedures for contracts are laid down in Section 11 of the regulations.

Results of examination:

Letting the contract: The present routine maintenance contract was let in 2017 and commenced in April 2017 (Minute 12865 of 3 April 2017). The contract was based on an agreed specification (Minute 12516 of 7 November 2016). Six invitations to tender were supplied and the closing date was 24 December 2016 (Minute 12825 of 5 December 2016). Four completed tenders were received and considered by the Parish Council (Minute 12835 of 9 January 2017). The contract was agreed for £1,680 (for the 2017 season).

The Public Contracts Regulations 2015 were not applicable to the letting of this contract. The procedures as to contracts laid down in Section 11 of the Financial Regulations were appropriately followed. The specification of works met the requirements of Regulation 11.1e and are sufficient for both the guidance of the contractor and the assessment of performance of the contract.

Monitoring the works done: For the purposes of the contract The Banks is subdivided into 4 spaces; the nature and frequency of works varies both by area and seasonally. Parish Councillors and the Parish Clerk routinely walk The Banks and assess the work done each month, against the contract specification.

Invoices and payments: Invoices are submitted by the contractor monthly, during the season. Each invoice is individually numbered and specifies the month the invoice relates to. On receipt of each invoice the Parish Clerk checks that the works have been completed and that the invoice amount is reasonable. The invoice is then submitted to the next Parish Council meeting for payment to be agreed; the decision is recorded in the minutes.

In the opinion of the RFO the process of letting, managing and paying for the routine maintenance contract for The Banks is fit for purpose.

It is suggested that in 2023 the contract will have run for 7 seasons and the Parish Council should consider whether a new tendering exercise is appropriate in late 2022.