

Chesham Town Hall
Baines Walk, Chesham, Bucks, HP5 1DS

01494 774 842
enquiries@chesham.gov.uk
www.chesham.gov.uk

Tuesday 5th September 2023

Dear Councillor,

You are hereby summoned to a **Meeting of the CORPORATE SERVICES COMMITTEE** to be held in the Council Chamber, Town Hall, Chesham, on **MONDAY 11th September 2023 at 7.30pm:**

Agenda

1. Apologies for absence
2. Declarations of interests
3. Minutes of the previous Corporate Services meeting 17th July 2023
4. Action Tracker
5. Audit recommendations update
 - to receive an update on progress made actioning recent internal audit recommendations
6. Internal auditor
 - to review the independence and competence of the Council's internal auditor
7. CEO Recruitment - verbal update
8. Cemetery Capacity
 - To receive an update on approximate availability of burial space in Chesham Cemetery
9. Living Wall
 - to decide whether to take any action in respect of a living wall at the Town Hall

Yours sincerely,



Nina Villa
Interim CEO/ Town Clerk

Cllr Alan Bacon	Cllr Justine Fulford
Cllr Joseph Baum (Chair)	Cllr Francis Holly
Cllr Simon Booth	Cllr Chasey Hood
Cllr Majid Ditta	Cllr Rachael Matthews
Cllr Mohammad Fayyaz	

The agenda will be circulated to all members of the Council
THE MEETING IS OPEN TO THE PUBLIC

CHESHAM TOWN COUNCIL
MINUTES of the meeting of the CORPORATE SERVICES COMMITTEE

held on 17th July 2023

Councillors:

Councillor Alan Bacon	Councillor Justine Fulford
Councillor Joseph Baum	Councillor Francis Holly
Councillor Mohammad Fayyaz	Councillor Rachael Matthews

In attendance:

Louise Steele	Interim RFO
Nina Villa	Interim CEO/Town Clerk
Georgina Fernandez	Democratic Services Officer
Kathryn Graves	Community, Economy & Environment Manager

15. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Booth and Councillor Ditta. These were noted and accepted by members.

16. DECLARATIONS OF INTEREST

There were no declarations of interest.

17. MINUTES OF PREVIOUS MEETINGS

The minutes of the Corporate Services Committee on 12th June 2023 were noted and approved by members.

18. ACTION TRACKER

This was noted and approved by members.

19. INTERNAL AUDITOR REPORT

The Interim RFO presented the internal auditor report to members which were noted.

RESOLVED:

- i. That the Committee note the recommendations from the internal audit dated 27 June 2023 and officers' observations on those recommendations
- ii. That the Interim RFO provide an update report on progress on these and other audit recommendations at the next meeting of the Committee.

20. ISSUES ARISING FROM COMPLETION OF 2022/23 AGAR

RESOLVED:

- i) That the next meeting of this Committee considers a report from the Interim RFO setting out the independence and competence of the internal auditor and considers the internal audit programme of work and the letter of engagement
- ii) That the Committee considers a recommendation to Full Council concerning the appointment of the internal auditor.

21. BANK MANDATE

The Interim RFO confirmed that the banks require a copy of signed minutes detailing names of signatories to the bank accounts.

RESOLVED:

- i) That the bank mandates are updated as soon as possible with the following being the signatories (with two signatures being required for each transaction in accordance with Financial Regulations):
Town Mayor Wilford - Augustus
Deputy Town Mayor - Francis Holly
Chair of Corporate Services Committee - Joseph Baum
Vice Chair of the Corporate Services Committee - Simon Booth
Chief Executive Officer - vacant
Head of Corporate Services - Ashley Myers**
- ii) Democratic Services Officer to include the update of bank mandates as a recurring item at first Corporate Services Committee of each new calendar year**

22. ELGIVA

The Interim CEO/ Town Clerk updated the committee on the status of the Elgiva roof in the absence of the Head of Operational Services who wrote the report, outlining that the roof had reached end of life and needed replacing. A recent quote indicated that it would cost in the region of £150,000 to replace. The Interim RFO explained that there were currently no funds available to cover this potential expenditure.

RESOLVED:

- i) Interim CEO/Town Clerk and Head of Operational Services to update the committee at the next meeting with a report outlining draft specifications and further cost options for replacing the roof alongside potential funding opportunities**
- ii) That the tender process be suspended until an updated report has been presented and approved at the next committee**
- iii) Democratic Services Officer to invite the Manger of the Elgiva to the next meeting**

23. LOWNDES ROOM

The Interim CEO/ Town Clerk updated the committee on the status of Lowndes Room hires, in the absence of the Head of Operational Services who wrote the report. The report provided members with an update as to securing Chesham Museum as a long-term hirer of the Lowndes Room.

The Chair suspended the standing orders in order to allow Peter Squire, Chair of Trustees, for the Chesham Museum to speak.

Peter shared his view that the council can assist the museum in two ways:

1. Written confirmation that the Council will work with the museum to find a home as permanent residency is required for Arts Council Accreditation.
2. Space for exhibits to be on display, accessible by the general public, including weekends.

The Chair thanked Peter for attending the meeting and for his contribution, and resumed the standing orders. The Chair confirmed that the final decision on this will be taken at the next full council meeting and that as part of the Annual Strategic Plan the council voted to use the Lowndes Room for community groups and increase income for the council. It is important that we support the museum and retain the Community Hall as a community facility.

Councillor Matthews said she was keen to support the museum but asked if the £5,000 per annum fee was a good rate and equitable for all parties. The Chair confirmed that this was an estimate from the rental agency and in line with market rates.

Councillor Fulford was of the view that if the room is to be partitioned in two, that the museum should house the side without the en-suite kitchen (to use the kitchen situated next door), as a room with en-suite kitchen facilities would be more attractive/ an easier sell to future tenants.

RESOLVED:

- i) That members approve the decision to proceed with Chesham Museum renting the Lowndes Room on a long-term basis.**
- ii) That members approve the decision for Heads of Terms to be drafted alongside full recommendations to be presented at the next Council meeting.**
- iii) That the draft Heads of Terms be amended to say rental of 'part' of the Lowndes Room**
- iv) The Interim CEO/Town Clerk to forward a letter to the museum trustees outlining the Council's support of the museum (for the trustees to share with the Arts Council).**
- v) The Interim CEO/Town Clerk to confirm that the museum would be covered under the Council's current insurance**

24. ANNUAL DONATIONS SCHEME

The Community, Economy & Environment Manager presented members with a report to consider revisions to the Annual Donations Scheme as it has not been reviewed since 2018 and it was felt that changes were required.

RESOLVED:

- i. As of 2023-24, the Annual Donations budget is no longer split between Town Partners and other organisations, such that the whole budget is available to any organisations meeting the Town Council's strategic objectives**
- ii. As of 2024-25, all donations must be submitted by the end of April each year.**
- iii. From October 2023, officers are to make recommendations for all applications to the Donations Scheme, for consideration by a meeting of the Council.**
- iv. The criteria of the scheme are revised to require provision of feedback on donations received.**
- v. Democratic Services to communicate Town Partner feedback via external communication channels**
- vi. Democratic Services Officer to include on agenda of Annual Town Meeting a report of Town Partner donations and how they have been utilised**

25. CEO RECRUITMENT

The Interim CEO/Town Clerk confirmed that this committee needed to delegate tasks to the sub-group looking at CEO recruitment.

RESOLVED:

- i) Sub Group to agree the job description, method of advertisement and selection and to recommend appointment to Full Council**
- ii) That terms & conditions remain as per existing staff**
- iii) Salary range SCP 51-57 £59,995 - £71,637**

The meeting closed at 8.37pm.

AGENDA ITEM: 4

Finance Committee

ACTION TRACKER FROM MEETINGS OF THIS COMMITTEE

Key to colour is status column

BLUE = ACTION COMPLETE

GREEN = ACTION ON TRACK

AMBER = ACTION DELAYED

RED = ACTION SEVERELY DELAYED

Minute No.	Resolution	Responsible Officer	Status	Update
Monday 20 March 2023				
56ii)	That the Head of Corporate Services submit an up to date mandate to NatWest adjusting the authorised signatories	Head of Corporate Services	Blue	Mandate has been updated and operational under new signatories
57i)	Head of Corporate Services to confirm the fuel and credit card limits	Head of Corporate Services	Green	Credit card and fuel card limits received are being added to the policy for adoption at Council.
60	The Head of Corporate Services to contact Paradigm to ascertain contract responsibilities and detail	Head of Corporate Services	Green	It has been difficult to get Paradigm to respond to our queries but this is starting to move forward now.
Wednesday 10 May 2023				
66	Members approved the use of £17,500 of the Council's general reserves to fund condition surveys for each building or land owned by the Council, by a suitably qualified Building Surveyor.	Head of Operational Services	Blue	Consultant appointed and commenced.
67	Members noted the approval of the award of the contract for LED installation in The Elgiva Theatre auditorium to AC Special Projects, by the Chair of the Finance Committee.	Head of Operational Services	Blue	The LED lights have been installed.

Monday 12th June 2023				
10i	Elgiva installation of solar panels	Head of Operational Services /CEEM		Solar panels on hold pending decision on roof.
Monday 17th July 2023				
19ii	Internal Audit Report: to provide an update on progress on audit recommendations	Interim RFO		
20i	Report setting out the independence and competence of the internal auditor and considerations for the internal audit programme of work and letter of engagement	Interim RFO		
21ii	Bank mandates to be included as a recurring item at first Corporate Services Committee of each new calendar year	DSO		
22.i	Report outlining draft specifications and costs for replacing Elgiva roof alongside potential funding opportunities	Interim CEO and Head of Operational Services		Presented at the extra-ordinary Council meeting on 31 st August
22iii	Elgiva Manager to be invited to next meeting	DSO		
23iii	Lowndes Room/Chesham draft heads of terms to be amended to say 'part' rental of The Lowndes room.	Head of Operational Services		
23iv	A letter to the Chesham Museum trustees outlining the Council's support of the museum	Interim CEO		
23v	Confirmation of Chesham Museums Insurance Cover in The Lowndes Room	Interim CEO		
24iv	Annual Donations Scheme: Revision of scheme to provide feedback on donations received	CEEM		
24v	To communicate Town Partner feedback via external comms	DSO		
24vi	Report of Town Partners donations and how they have been utilised to be included on agenda of Annual Town Meeting	DSO/CEEM		
25i	CEO Recruitment: sub group to agree job description, method of advertisement and selection and report to Council	CEO		Job description/application and advertisements live

Report of the Officers to a meeting of the Corporate Services Committee on 11 September 2023

AGENDA ITEM NO 5: – Internal Audit Recommendations Action Tracker

Reporting Officer:

Louise Steele

Interim Responsible Finance Officer

01494 774 842 ext. 116

louise.steele@chesham.gov.uk

Purpose of Report

1. To receive an update on progress made actioning recent internal audit recommendations .

Background Information

2. At the last meeting of the Corporate Services Committee on 17 July 2023 the Committee considered the report of an internal audit conducted on 27 June 2023 and resolved to receive and update report at the next meeting of the Committee.
3. In a normal year there are two internal audit visits. The annexed tracker covers the recommendations from the visits on 25 April 2022, 23 January 2023 and 27 June 2023.

Findings

4. The recommendations of the internal audit reports from the visits for each of 25 April 2022, 23 January 2023 and 27 June 2023 are summarised in the attached tracker with brief details of progress in actioning those recommendations

Recommendation:

5. It is recommended that:
 - The Committee notes the contents of this report and tracker.

ACTION TRACKER
Internal Audit Reports

Updated on 4 September 2023

Progressing
 Started
 Yet to start
 Complete

IA Visit Date			
25-Apr-23 and 27-Jun-23	Cashiers Certificates for petty cash and all cash balances as at 31 March	RFO	to be implemented 31 March 2024
25-Apr-22	Year End Bank Statements should be reviewed, signed & dates before Accounting Statements prepared		Complete for Y/E 2022/23
25-Apr-22	Bank statements to be available for all bank accounts at 31 March		Complete for Y/E 2022/23
25-Apr-23 and 27-Jun-23	Year End cash balances to be subject to independent confirmation	RFO	to be implemented 31 March 2024
23-Jan-23	In future ensure dates for the exercise of public rights are minuted		See Full Council Minutes 19/06/23 - 23i)
23-Jan-23	Review of the External Auditors Report to be considered by Council	RFO	2022/23 Report not yet received - expected by early October
27-Jun-23	2022-23 Year end bank reconciliation to be amended to include the cash floats and balances		
27-Jun-23	Box 8 overstated by £81,085.18 Council should consider whether to restate Box 8	RFO	Reported 17/07 - restate if required by External Auditor and anyway on 2023/24 AGAR
23-Jan-23	Put in place a formal process of version control so that the date or revision of documents is recorded and that published documents are always the current version		
23-Jan-23	CiLCA qualified Clerk?	Council	Interim Clerk & RFO are both CiLCA qualified - Permanent arrangement depends on recruitment
23-Jan-23	Bank mandate & financial regulations to agree		
27-Jun-23	Council formally to review and approve the bank signatory arrangements		Full Council 19/06 & Corp Servs 17/07/23
23-Jan-23	Valid VAT invoices needed to support the reclaim of input VAT	AB	Corp Services 17/07/23
23-Jan-23	Review the capital receipts review and how it is to be applied to fund capital expenditure or loan repayments	RFO	Interim RFO to pick this up
23-Jan-23	Investment strategy to be published on website		
23-Jan-23	Regular review and reporting of investment performance	RFO	Interim RFO to pick this up
23-Jan-23	Quarterly arrangements for the reconciliation and verification of petty cash and cash floats to the accounting system	RFO	on going
23-Jan-23	Are additional resources required to undertake finance workload		Finance review ongoing
27-Jun-23	Review the process by which invoices for payment are subject to review and approval. In particular the Council should review its compliance with FR 5.2 & 5.3	RFO	Interim RFO to progress
27-Jun-23	Note the publication requirements for Members Allowances and ensure allowance is published	RFO	Interim RFO to progress
27-Jun-23	Ensure that in future Mayor's Allowance is processed through payroll	RFO	Interim RFO to progress
27-Jun-23	Formally review the Assets Register prior to the approval of the accounting statements	RFO	on going
27-Jun-23	Process for the regular review and verification of its assets	RFO	to be implemented for 23/24 Year End

Report of the Officers to a meeting of the Corporate Services Committee on 11 September 2023

AGENDA ITEM NO 6: – Independence & competence of the internal auditor

Reporting Officer:

Louise Steele

Interim Responsible Finance Officer

01494 774 842 ext. 116

louise.steele@chesham.gov.uk

Purpose of Report

1. To review the independence and competence of the Council's internal auditor.

Background Information

2. At the last meeting of the Corporate Services Committee on 17 July 2023 the Committee considered a report on issues arising from completion of the 2022/23 AGAR and resolved:
 - i) That the next meeting of this Committee considers a report from the Interim RFO setting out the independence and competence of the internal auditor and considers the internal audit programme of work and the letter of engagement
 - ii) That the Committee considers a recommendation to Full Council concerning the appointment of the internal auditor
3. The specific issue that the resolutions sought to address was that in 2022/23 Chesham Town Council had expenditure in excess of £2,000,000; as a consequence the Interim RFO was required to submit the following information to the Council's external auditor.
 - the detailed internal audit report(s) regardless of whether there were issues or recommendations raised, together with evidence that demonstrates that any recommendations made have been addressed;
 - evidence that the authority has considered the independence of the internal auditor in the period 1 April 2022 to 31 March 2023;
 - evidence that the authority has considered and agreed the internal audit programme of work, having regard to the authority's identified risks; and
 - evidence that when appointed, the authority satisfied itself with regard to the competence of the internal auditor and agreed a letter of engagement, including the signed letter of engagement.
4. In response to the evidence request the Interim RFO supplied the external auditor with the following:
 - Detailed internal audit reports from the internal audit visits made on 23 January 2023 and 27 June 2023;
 - Minutes of the Finance Committee Meeting held on 20 March 2023 demonstrating that recommendations made were addressed; and
 - The letter of engagement for the 2022-23 year
5. Regrettably the Interim RFO was also obliged to tell the external auditor that she was unable to find evidence that the authority has considered the independence of the internal auditor in the

period 1 April 2022 to 31 March 2023 or that it had considered and agreed the internal audit programme of work or satisfied itself with regard to the competence of the internal auditor. Further that there was no evidence that letter of engagement was considered by the council.

6. Best practice guidance for Internal Audit may be found in Section 4 the Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide published by NALC. That guidance is reproduced as an annexe to this report. The Practitioners' Guide is updated annually and the version annexed is the most recent published in March 2023.
7. The guide says the following about **Independence** (paras 4.9-4.0):
 - "Independence requires the absence of any actual or perceived conflict of interest. It means that whoever carries out the internal audit role does not have any involvement in, or responsibility for, the financial decision making, management or control of the authority, or for the authority's financial controls and procedures.
 - A current or recent authority member, who cannot demonstrate independence from decisions in the year to be audited, cannot be its internal auditor. Similarly, it would not be appropriate for any individual or firm with a personal connection to a member or officer of the authority to be appointed. Conflicts of interest must be avoided, such as in cases where an external provider of accounting software or services to the authority, also offers internal audit services through an associate company, firm or individual.
 - There is no requirement to rotate auditors but the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence."
8. Further the following guidance is offered on the subject of **Competence**:
 - "Evidence as to competence might include letters of recommendation from other similar Authorities."

Findings

9. The Council's current internal auditor – IAC Audit and Consultancy Ltd were first appointed in September 2017. There is no evidence to suggest that this appointment has been reviewed since that time. It is suggested that in future the Council ratifies the appointment of its internal auditor at each Annual Meeting of the Council (held each year in May).
10. IAC Audit and Consultancy Ltd is a company has an extensive practice across southern and western counties of England. As an aside the Interim RFO observes that Chesham Town Council is the fourth placement where she has worked with IAC – two of the others being parish councils also in Buckinghamshire and the fourth being a town council in Warwickshire.
11. IAC is a member of the internal Audit Forum which was set up in 2022 with the following aims:
 - To promote the provision of high-quality Parish and Town Council internal audits.
 - To promote the provision of high-quality internal auditors.
 - To foster good working relationships between internal auditors, councils and external auditors.
12. IAC passes the independence test, in that there is an absence of any actual or perceived conflict of interest and the size of the practice indicates that there also financial and professional independence. The competence test is also passed in that the evidence demonstrates that IAC has an established practice in local council audit.

13. After six years of one internal auditor, a local council might choose to test the market and consider recruiting a new internal auditor. However, in a council that has faced, and continues to face, a turnover of senior staff there is a lot to be said for continuity in internal audit.
14. The letter of engagement for 2022/23 is attached as an annexe to this report. Previously the annual letter of engagement has been received and agreed by officers. The Interim RFO has requested a letter of engagement for 2023/24 and will bring that to this Committee or Full Council for consideration when received.
15. Before the end of the financial year this Committee needs to undertake the annual review of the effectiveness of internal audit

Recommendation:

16. It is recommended that:
 - the agenda for the Annual Meeting of Council includes the appointment of the Internal Auditor as a standing item;
 - in advance of each Annual Meeting of Council the Corporate Services Committee considers the independence and competence of the putative internal auditor; and
 - that this Committee makes a recommendation to Full Council that the ongoing appointment of IAC Internal Audit & Consultancy Ltd as the Council's internal auditor for the financial year 2023/24 be confirmed (subject to receipt of a satisfactory letter of engagement).

SECTION FOUR — BEST PRACTICE GUIDANCE FOR INTERNAL AUDIT

Introduction

- 4.1. This section intends to provide members and officers of smaller authorities as well as those offering to provide internal audit services to such authorities, details of the legal framework, regulations and guidance to be followed.
- 4.2. Smaller authorities are required by the Accounts and Audit Regulations 2015 to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.
- 4.3. The public sector internal audit standards have not been applied to smaller authorities. The information in this section is therefore guidance and should be considered by smaller authorities in undertaking a best practice effective internal audit.
- 4.4. It is not the purpose of either internal or external audit to detect or prevent fraud. However if internal auditors identify concerns as part of the review, they may wish to contact the authority's external auditor who are a 'prescribed body' under the Public Interest Disclosure Act.
- 4.5. It is not the role of any internal auditor to complete Section 1 or Section 2 of the AGAR, that is the responsibility of the authority.

Selecting and appointing an internal audit provider

- 4.6. In addition to ensuring the appointed internal auditor has relevant knowledge of the public sector, there are two key principles an authority must follow in appointing an internal audit provider: independence and competence.
- 4.7. There are various ways for an authority to source an internal audit service, for example:
 - Purchasing an internal audit service from a local firm or specialist internal audit practice with an understanding of the local government legal framework
 - Purchasing an internal audit service from a principal local authority
 - Engaging a competent internal auditor with sufficient organisational independence to undertake the role
 - Appointing a local individual or a member of a panel of individuals administered by a local association affiliated to NALC, SLCC or ADA.
- 4.8. There is no requirement for a person providing the internal audit role to be professionally qualified, however essential competencies to be sought from any internal audit service should include:
 - understanding basic book-keeping and accounting processes; where an authority exceeds the £200,000 threshold, this understanding must include accrual accounting and balance sheets

- understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management
- awareness of relevant principles and practice of financial and other risk management
- understanding proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities, as set out in Sections 1 and 3 of this guide (knowledge of which is a prerequisite)
- awareness of the most recent model Standing Orders and model Financial Regulations as published by NALC and how they are adopted by authorities
- awareness of the relevance of VAT and PAYE/NIC rules as applied to the authority
- for larger authorities, a clear understanding of the risks and controls associated with 'cut off' procedures, particularly with respect to revenue-generating activities

Independence

- 4.9. Independence requires the absence of any actual or perceived conflict of interest. It means that whoever carries out the internal audit role does not have any involvement in, or responsibility for, the financial decision making, management or control of the authority, or for the authority's financial controls and procedures.
- 4.10. A current or recent authority member, who cannot demonstrate independence from decisions in the year to be audited, cannot be its internal auditor. Similarly, it would not be appropriate for any individual or firm with a personal connection to a member or officer of the authority to be appointed. Conflicts of interest must be avoided, such as in cases where an external provider of accounting software or services to the authority, also offers internal audit services through an associate company, firm or individual.
- 4.11. There is no requirement to rotate auditors but the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence.

Competence

- 4.12. Evidence as to competence might include letters of recommendation from other similar authorities.

Engagement

- 4.13. Every authority should ensure that they have a letter of engagement which would normally include:
- roles and responsibilities
 - audit planning and timing of visits

- reporting requirements
 - rights to access to information, members and officers
 - period of engagement
 - remuneration
 - any other matters required for the management of the engagement by the authority
- 4.14. Most internal auditors will have professional indemnity insurance cover which provides both the authority and the person or firm engaged, with protection and assurance.

Planning and oversight

- 4.15. It is a matter for the authority to determine how best to meet the statutory requirement for internal audit, having regard to its size, scope of services and complexity of financial arrangements.
- 4.16. Authorities should, at least annually, carry out a review of the effectiveness of their overall internal audit arrangements. It should be designed to provide sufficient assurance for the authority that standards are being met and that the work of internal audit is effective. Authorities should judge the extent and scope of the review by reference to their own individual circumstances.
- 4.17. As with any review, it should be evidence based.
Wherever possible this should be gathered throughout the year.
Sources may include:
- previous review and action plan
 - annual report by internal audit
 - other reports from internal audit, including internal audit plan, monitoring reports, and the results of any investigations
 - any reports by the external auditor
 - the results of any other external reviews of internal control
- 4.18. As part of the review the internal auditor should produce a report to the authority highlighting areas for improvement or development. An action plan should be produced setting out the areas of improvement required, any proposed remedial actions, the members or officers responsible for delivering improvement, and the deadlines for completion of the actions.
- 4.19. Internal auditors should be aware of the National Audit Office guidance to external auditors regarding the additional work expected in respect of authorities with income or expenditure in excess of £2,000,000

Internal Audit Checklist

- 4.20. The following sets out the basic requirements for conduct of an effective internal audit review of an authority's financial and governance records and controls facilitating the completion of the Internal Audit Report in an authority's Annual Governance and

Accountability Return (AGAR). The detail is not exhaustive but aims to provide Proper Officers and internal auditors with a basic guide to the controls that should ideally be in place and physical checks/testing that should be applied. Where records examined include personal detail, such as in the case of staff salaries, allotment records and detail of hall hirers on invoices, care should be taken to ensure compliance with the requirements of the General Data Protection Regulations (GDPR).

- 4.21. Internal auditors should also, as part of the overall check on the authority’s governance arrangements, review all full authority and committee minutes (and supporting papers) to gain an overview of the authority’s financial and governance controls, monitoring that no actions of a potentially unlawful nature are being considered or any such decisions have been taken and that approval of all minutes is in accordance with the legislation.

This particular facet does not align to an individual section of the internal audit report in the AGAR but serves to give a degree of high-level indication as to the effectiveness of an authority’s overall controls and decision-making process.

AGAR certificate reference	Internal Audit action for expected controls
<p>A. Appropriate accounting records have been properly kept throughout the year.</p> <p>AND</p> <p>I. Periodic bank account reconciliations were properly carried out during the year.</p>	<ul style="list-style-type: none"> ● Ensure the correct roll forward of the prior year cashbook balances to the new financial year ● Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained ● Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members ● Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8. ● Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> ● Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the <u>SOs and FRs</u> which should be based on the latest version. ● Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents) ● Review the procedures for receipt of invoices,

	<p>agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation</p> <ul style="list-style-type: none"> ● Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments ● Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements ● Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<ul style="list-style-type: none"> ● Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc ● Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security ● Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation ● Review the effectiveness of internal control carried out by the authority
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<ul style="list-style-type: none"> ● Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable ● Ensure that current year budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances ● Review the budget performance either during the year or

	<p>at the financial year-end seeking explanations for any significant or unanticipated variances</p> <ul style="list-style-type: none"> ● Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process ● Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the <u>public record of precepted amounts</u>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> ● Review “Aged debtor” listings to ensure appropriate follow up action is in place ● Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored. ● Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (<u>Authorities should also acquire and retain copies of Burial / Cremation certificates</u>) ● Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised ● Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time ● Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income ● Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<ul style="list-style-type: none"> ● A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a “Not covered” response is frequently required in this area. ● Review the systems in place for controlling any petty

	<ul style="list-style-type: none"> ● cash and also cash floats (used for bar, catering, etc) ● Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held ● Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held ● Ensure that VAT is identified wherever incurred and appropriate ● Physically check the petty cash and other cash floats held ● Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till “Z” total readings
<p>G. Salaries to employees and allowances to members were paid in accordance with the authority’s approvals, and PAYE and NI requirements were properly applied.</p>	<ul style="list-style-type: none"> ● Ensure that, for <u>all staff</u>, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract ● Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability ● Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the <u>NJC</u> scale or hourly rate, if off-scale, and also with the contracted hours ● Ensure that appropriate tax codes are being applied to each employee ● Where <u>free</u> or <u>paid for</u> software is used, ensure that it is up to date. ● For the test sample of employees, ensure that tax is calculated appropriately ● Check the correct treatment of Pension contributions ● For NI, ensure that the correct deduction and employer’s contributions are applied: NB. The <u>employers allowance</u> is not available to councils but may be used by other authorities ● Ensure that the correct employers’ pension percentage contribution is being applied ● Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.

H. Asset and investment registers were complete and accurate and properly maintained.

This section/assurance should be extended to include loans to or by the authority

Tangible Fixed Assets:

- Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets
- Physically verifying the existence and condition of high value, high risk assets may be appropriate
- Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement
- Additions and disposals records should allow tracking from the prior year to the current
- Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals
- Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or “self-insured” by the Authority

Fixed asset investments:

- Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the “Investment Strategy” and reported as Assets in the AGAR at section 2, line 9.

Borrowing and Lending:

- Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired
- Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt
- Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5
- Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified via the DMO website)
- Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the

	recipient body, or their members, agreeing to underwrite the loan debt
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	<p>Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at <u>section 2 of the AGAR</u> reflects the detail in the accounting records maintained for the financial year. Consequently, IAs should</p> <ul style="list-style-type: none"> • Ensure that, where annual turnover exceeds <u>£200,000</u>, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein • Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	<p>IAs should ensure that, <u>all relevant criteria are met</u> (receipts and payments each totalled less than £25,000)</p> <ul style="list-style-type: none"> • the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline • that it has been published, together with all required information on the Authority's website and noticeboard
L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation	IAs should review the Authority's website ensuring that all required documentation is published in accordance with the relevant legislation.
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	<p>IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory <u>30 working day period when the Authority's records are available for public inspection</u>.</p> <p>IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR</p>
N. The authority complied with the publication requirements for the prior year AGAR.	IAs should ensure that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR.

<p>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<ul style="list-style-type: none"> ● Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements ● that the council is the sole trustee on the <u>Charity Commission register</u> ● that the council is acting in accordance with the <u>Trust deed</u> ● that the Charity meetings and accounts recorded separately from those of the council ● review the level and activity of the charity and where a risk based approach suggests such, review the <u>Independent Examiners</u> report
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Reporting on Internal Audit

- 4.22. The duties of internal audit relate to reporting on the adequacy and effectiveness of an authority's system of internal control. The minimum reporting requirement for internal audit to the smaller authority is met by completing the annual internal audit report on the Annual Governance and Accountability Return.
- 4.23. In most cases, particularly for larger authorities, an additional narrative report to the full council would be expected and then be published with the AGAR along with any comments from the external auditor.
- 4.24. Any narrative report should have conclusions that are compatible with the entries on the AGAR.
- 4.25. The annual internal report will inform the authority's response to Assertion 2 and Assertion 6 in the annual governance statement.
- 4.26. An authority should minute their review and actions planned from the outcomes of the AGAR tests and content of any narrative reports from Internal Auditors.



The Clerk
Chesham Town Council
Chesham Town Hall
Chesham
Bucks
HP5 1DS

03-Jan-23

Internal Audit Engagement Letter

Roles and responsibilities

IAC Audit & Consultancy Limited will conduct the internal audit work for your Council in relation to the 2023 Annual Return and such subsequent Annual Returns as required by the Council.

The work undertaken will specifically relate to the Annual Internal Audit Report, and aiding the Council to fulfil its obligations under Section 1 of the Annual Return. In conducting this work we will comply with the requirements of

- 'The Practitioners' Guide (England)'
- The Accounts and Audit (England) Regulations 2015 (as amended)
- Such other guidance and best practice that may be prevailing from time to time.

Additional internal audit work in relation to the Council's obligations under the regulations may also be undertaken by separate agreement.

Audit planning

We will plan our audit with due care to ensure that the appropriate level of resources are made available to conduct our work, and that the council is able to meet its statutory reporting obligations.

Reporting

We will prepare a summary report on areas of non-compliance where such non-compliances are limited in nature and result in an unqualified internal audit report.

Where it may be necessary to qualify an internal audit report we shall prepare a detailed report on those areas of noncompliance which have led to a qualification.

Where necessary we will attend council meetings, or other meetings with officers or councillors to discuss our audit report and findings. We reserve the right to raise an additional fee in relation to attendance at such meetings, but will agree to this fee, if any, in advance of such a meeting.

Independence and competence

We will ensure that staff conducting and supervising audits are appropriately trained and qualified for the level of work undertaken.

We will ensure that we maintain independence from the day to day activities of the council. We will not provide additional consultancy or advisory services to the council which may compromise our audit independence.

Access to information, members and officers

In undertaking our work, we will be provided such information as we may reasonably require to complete our audit, subject to reasonable notice. Where we have requested but been unable to obtain such information we will notify the council in writing of the information that we have not received.

The records made available to us will be sufficiently well ordered and maintained as to permit a timely and effective audit.

In order to complete our work we will be provided with access to such records, officers or members as may be appropriate and necessary.

Remuneration

The fee for our work will be in accordance with the fee quote previously provided. The fee includes all travel and out of pocket expenses. If additional audit time is required then this would be discussed and invoiced as per our proposal letter.

PLEASE RETAIN A COPY OF THIS LETTER FOR YOUR RECORDS

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Rose'.

Kevin Rose ACMA
Director

AGENDA ITEM NO 8: – Chesham Cemetery Update 2023

Reporting Officer: Maria McGwynn

Cemetery, Allotments and Open Spaces Manager

Contact No:01494 774842

Email: maria.mcgwynn@chesham.gov.uk

Purpose of Report

1. To receive an update on approximate availability of burial space in Chesham Cemetery.

Equality Act

2. Providing designated burial space for all religions and faith.

Strategic Objectives

3. To preserve the unique identity of Chesham and promote its heritage and its environment. To help create a socially inclusive and caring community, which embraces all its residents equally, seeking to develop their well-being, knowledge, understanding and mutual co-operation.

Background Information

4. Following on from the last update to the Council in 2018 and the completion of the digitalisation of the mapping system, we are in a much better position to determine an approx. breakdown of graves for each denomination of faith. It is important to add that when the mapping system was generated, Pear Technology used maps we already had creating the new digitalised maps and system each grave was not measured to the location on the maps which is why there is still some uncertainty particularly with the older sections used in 1858.
5. At present, we offer Consecrated (Church of England), Unconsecrated (all other faith denominations), Muslim and Muslim child section and a unconcentrated children's section.

Findings

6. **Consecrated Space**

The main concern we currently have is lack of consecrated space (Church of England), this is the area we lack the most as the majority of Chesham residents are Church of England and it's this space that has diminished the most over the years, especially double plots which dictate as to where the graves are located so they can be re-opened with space for machinery.

Officers with the help of the Councils appointed gravedigger have managed to pinpoint 12 additional double plots in the old section C, this section originated back to 1858 and what is showing on the maps does not reflect what is on the ground and was clear they did not follow the old maps or spacing when allocating plots. This means that we have a large amount of this section showing availability but actually on the ground we do not.

A breakdown of plots used over the last 6 years working on an average to determine approx. time left is **attached (appendix 1)**. Based on the figures and given there are no future unexpected changes, It is predicted we currently have 80 graves remaining using an average of 3 new graves per year if we want to continue to be able to offer consecrated burials.

Emergency Planning /short term solution for extra Consecrated space

During investigations the Cemeteries Manager has located an area within F Consecrated that could be cleared and extended making additional Consecrated space and most importantly doubles.

The land is currently being used to store the soil removed from the Muslim graves as they are walled and not backfilled after an interment. This would mean on the next round of building in the Muslim section we would not be able to offer this and they would need to arrange for the spoil to be taken off site at the time of construction, a quotation has also been sourced for this, Chesham Mosque would cover these costs as it's the responsibility of the grave digger to remove any excess spoil from site.

In order to access this area, we would require the services of an excavation company to remove the excess spoil and flatten. With the help of our Parks & Premises Team, the area could be completely cleared. We believe we could generate possibly 20 graves (it is unclear at present to define an actual number until the area has been cleared) which at the current value per grave of £641.00, it would suggest income of £13K could be achieved and with annual increments of cemetery fees, this would further increase.

Based on average figures and an approximate figure of 20 extra graves this would generate an extra 6.5 years for consecrated space

The total amount needed to clear the area is in the **attached (appendix 2)** quotation of £ 6,850.00. Please find below pictures of proposed area to be used. This would be a continuation of section F Consecrated.

We also need to consider that this area is unsightly for our cemetery, it has created a concealed area that is subject to anti-social behaviour. This may also be the reason why the scatter garden isn't being used for ashes due to the appearance of this area which surrounds it.



Unconsecrated Space

Unconsecrated space is made up of sections K, O, H, J and we currently have approx. 635 spaces available according to the maps but as the years go by with more interments and working through the space, we may find we lose some of these spaces towards the lower ends of the sections again due the spacing of the old graves.

In the interim, there are no immediate worries for this section and we would hopefully have a new up and running cemetery should we find we didn't have the space we originally anticipated.

Muslim Burials

Muslim burials only ever use the graves as singles so this puts additional pressure on this section, also our Muslim community are deciding to be buried at home in England as opposed to going back to Pakistan which has been the case historically for the older generation.

This is because (a) the cost of doing this and (b) families are travelling less and less back to Pakistan and would prefer their loved ones close to home where they can visit.

You can see by the figures attached that the number of graves per year in 2021 jumped up to 8, where previously it was between 3-4 per year.

After discussion with the mosque due to the reasons mentioned above, they believe a more accurate average going forward per year will be around 6 which gives us approximately **15 years availability** based on the current figures of 90 available graves, however Ibrahim Ameen from Chesham Mosque thinks realistically on the ground there are 80 graves available so a more realistic figure is **13 years availability**.

We will soon be able to confirm this as the mosque will shortly be starting the construction of the next set of walled graves (at no cost to this council this if funded by Chesham Mosque) which will take us up to the end of the current working row we will then have a definite figure of how many spaces can fit on the row.

Emergency planning/short term solution for the Muslim Section

Our Muslim section is very different to the rest of the cemetery as the location and the facing of the graves for religious reasons is of the utmost importance. After investigations it would be possible to use the lower section of section "O" as a continuation of P as the graves are also facing Mecca, we could add 30 + graves to the number increasing the life of this section. This would decrease the number of graves available for Unconsecrated graves as a consequence but we have the most available graves of this denomination.

Children's sections

We have 2 children's burial sections Muslim Children's P section and J Child Unconsecrated and both have approximately 1 burial per year as an average. We have 31 available graves in P child and 34 available in J child.

Emergency planning/short term solution for the Children's sections

We increased Section J Child by utilising some of the adult graves in J Uncon making 34 graves as opposed to 12, this will also be used for extra space should it be needed once P Muslim child is full.

7. Future Planning

Officers have looked at all our open space assets and their potential to be used as a new cemetery. If we already have land that has the potential to be adapted for cemetery usage, then due consideration should be given and options should be explored pending planning restrictions/change of use etc.

One such area that has potential is Marston Fields, mainly due to the fact that this is flat, lawned and has an allocated parking area.

Officers will continue to document the number of burials annually and report to this council any significant changes or findings but it would be prudent to have a secondary cemetery in place

within the timescales specified as demands for different faiths will require space at different stages

Implications

8. Financial:

- The attached quotation to increase the life of the cemetery with regards to Consecrated graves should this council want to proceed.
- Monies are budgeted annually to cover the substantial costs of a new cemetery.

Recommendation:

9. The following recommendations are made:

- **That the works for extending F Consecrated are granted and in the interim extending the life of consecrated space.**

Appendix 1

Year	Total Number of Burials per year Ashes & Burials	Total New Burial plots	New Consecrated Burial Plots	New Unconsecrated Burial Plots	Uncon Child Burial Plots	Muslim Burial Plots	Muslim Child Burial Plots
2017	18	10	2	3	0	4	1
2018	28	7	2	1	0	3	1
2019	22	6	3	0	0	3	0
2020	22	9	5	1	0	3	0
2021	31	13	3	1	1	8	0
2022	24	11	3	3	1	4	0
Total	145	56	18	9	1	25	2
Average burials per year based on 6 years	24	10	3	2	1	5 or 6	1
Approx Plots Available			80	635	34	80(90)	31
Approx Years Remaining			25	317	34	15	31

Notes			Plus extra graves if planned works go ahead	This space could be affected if we find we run out of space on the ground as sections fill up over coming years.		Based on 6 per year 13 years	
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Hart

Excavations Ltd

The Lodge, 79A High Street, Bovington, Herts, HP3 OHP
Tel/Fax: 01494 776111
Mobile: 07771 850852
Email: hartexcavations@gmail.com
VAT Reg: 854 2813 20
Waste Carriers Registration No: CB/DU147283

To: Maria McGwynn

Date: 11/07/2023

Quotes for Chesham Cemetery

Quote 1

Clear dump area as discussed at site meeting . £6,850.00 + VAT

Quote 2

20yrd Roll on Pull off dirt bin for grave dig outs. £430.00 + VAT

Kind regards

Toni Hart

GRAB SERVICE • SKIP & PLANT HIRE • DEMOLITION • SITE CLEARANCE

Report of the Officers to a meeting of the Corporate Services Committee on 11 September 2023

AGENDA ITEM NO 9: – Town Hall Living Wall

Reporting Officer:

Kathryn Graves
Community, Economy & Environment Manager
01494 774 842 ext. 113
Kathryn.graves@chesham.gov.uk

Purpose of Report

1. To decide whether to take any action in respect of a living wall at the Town Hall.

Background Information

2. Chiltern District Council secured DEFRA funding to erect and maintain a living wall in Chesham for three years, as a result of the existence of the Air Quality Management Area. At the Development Control meeting held on the 17th February 2014, the committee resolved “*that the Living Green Wall be erected at the Town Hall, subject to there being no suitable alternative venues; no logistical issues regarding its installation and on the understanding all maintenance and associated costs be borne by Chiltern District Council*’ (Min no. 108).
3. After the grant funding had been used, Chiltern District Council and then Buckinghamshire Council continued to pay for the wall’s annual maintenance, due to local pressure to keep the wall.

Findings

4. Buckinghamshire Council have confirmed that the current maintenance contract finishes at the end of September, and they will not be renewing the contract.
5. If the town council chooses to take no action, Buckinghamshire Council will arrange for the living wall to be removed, at a cost of £3,210.
6. Alternatively, the town council could take over the maintenance contract. The quote for maintenance from 1st October 2023 to 30 September 2024 is £2,500. Concerns had been raised by some councillors that the living wall is resource intensive in its use of water and electricity. The wall uses 31 litres of water per day during the colder months and 62 litres per day during the summer months (roughly 6 months of each). By comparison, the average person in Chesham uses 176 litres of water per day. In terms of electricity, the irrigation system runs for 11.5 minutes per day only, and there is a very low output of power from the controller when the system isn’t running. Therefore, the wall is adding very little to the council’s carbon footprint, whilst helping to remove air pollutants and raise awareness of air pollution and living walls to residents.
7. Your officers investigated alternative types of living walls, to find out whether a new wall could be installed that is less expensive in terms of on-going maintenance. Attached as Appendix One, is a modular type of living wall, that can be maintained by council officers or volunteers and would not require a powered irrigation unit. On-going costs would be restricted to replacement compost and plants. This type of living wall would start at ground level and be built up. The cost of the modular PlantBoxes, plants, installation and planting-up would cost in the region of

£15,000 (this equates to 6 years of maintenance of the existing living wall at the current maintenance price). It may be possible to cover the cost of some of this through grant funding; your officers have had initial conversations with the Community Board Manager at Buckinghamshire Council.

Implications

8. Strategic: the report accords with the following strategic aims;
 - SA1 - To preserve the unique identity of Chesham by promoting its heritage and environment, in consultation with the citizens of Chesham.
9. Environmental: Living Walls remove air pollutants, increase local biodiversity and muffle noise pollution.
10. Equality Act: Should the modular system be installed, it would be on the pavement in front of the disabled parking bays at the rear of the Town Hall. However, this area of pavement is inaccessible to wheelchair users from their vehicles, as the pavement is not ramped to from the bays. Observation from the Town Hall office has found that people in general do not use this pavement, preferring to walk to the rear of the parking bays. Therefore, reducing the usable width of the pavement should not be detrimental.

Recommendation:

11. **The following recommendation is made:**
 - i) **That the Committee determines whether the Council should take on the contract for the annual maintenance of the existing wall, install a new wall with lower maintenance costs, or take no action.**

Appendices

12. The following is appended to this report:
 - a) Appendix 1, PlanBox modular living wall description and images.

About PlantBox

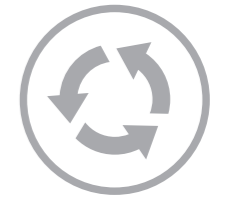
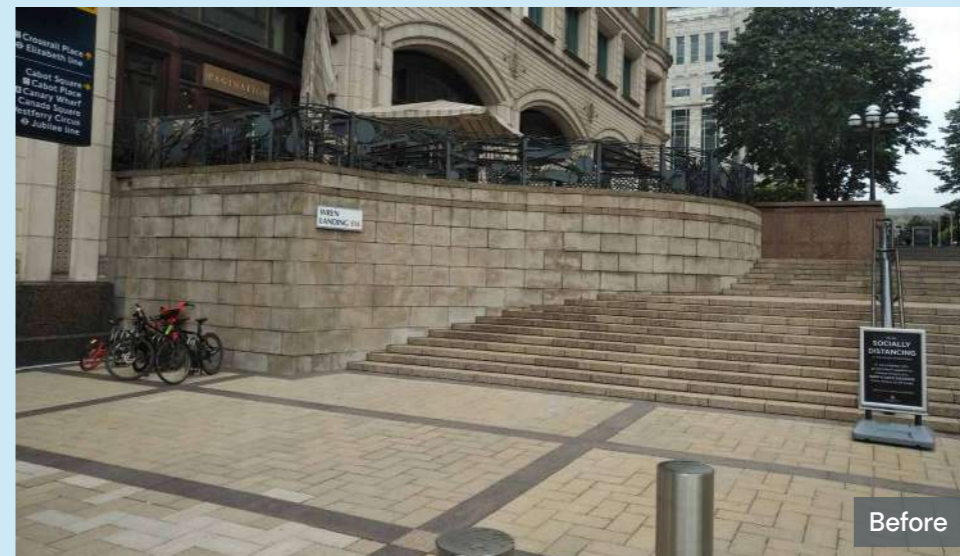
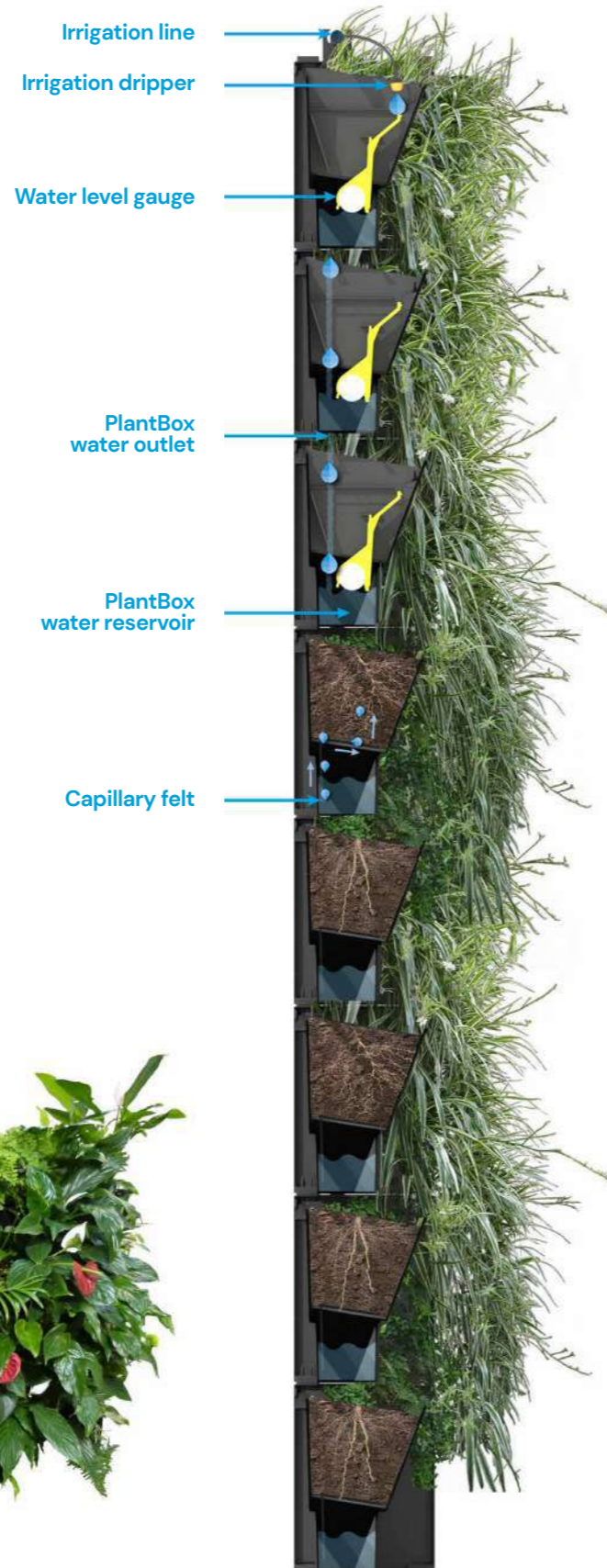
Blending clever design with immediate visual impact, PlantBox is a revolutionary stackable, modular living wall system. It can instantly transform residential courtyards, balconies, and boundary walls, as well as be applied to commercial projects including schools, offices, roof gardens and construction hoardings to give just a few examples.

PlantBox could not be simpler to install, with each trough easily clicking and stacking together vertically, and clipping together horizontally to fit any space. It can be installed up to 8 metres in height and is designed to be ground bearing, only requiring restraint fixings.

The in-built 1.8L water reservoir and capillary felt enable plants to take up the water they need to thrive, with topping up only required on a weekly or monthly basis which can be done by the client or as part of an ongoing maintenance programme.

What's more, the overflow watering system means you only need to water from the top, and it is almost impossible to over-water.

PlantBox is responsibly manufactured in the UK from 100% recycled materials, ensuring short lead-in times and a low carbon footprint. It was a finalist in the RHS Chelsea Sustainable Garden Product Awards 2021.



Made from 100% recycled materials



Easy to assemble



No daily watering



Integrated water reservoir



Overflow watering system



Tells you when to top up