



East
Northamptonshire
Council

Policy and Resources Committee – 15 September 2014

Member Empowerment Fund

Purpose of report: To ask Members to note the review of the current Member Empowerment Fund and whether such a scheme should operate in the next Council (2015 to 2019)

Attachment(s)

Appendix 1 – Current Member Empowerment Fund criteria and application

Appendix 2 – Report of the Welland Internal Audit of the Member Empowerment Fund

Appendix 3 – Profile of each member's spend to date (28.8.14)

1.0 Background

- 1.1 The introduction of a new voluntary sector grant model, approved by this committee (8 November 2010, minute 259 refers), made provision for the development of a Member Empowerment Fund (MEF).
- 1.2 The current MEF was introduced in 2011 based on proposals approved by this committee on 11 April 2011 (minute 476). Having a MEF allows members to support small local community projects and activities taking place in their wards. A similar scheme exists at Northamptonshire County Council.
- 1.3 In its first year (2011/12), a budget of £20,000 was made available giving each member £500. From financial year 2012/13, this was increased to £1K per member per annum, following approval by this committee to apportion some of this council's New Homes Bonus (NHB) to community projects (minute 506 - 9 May 2012). Provision is also in place for carrying over an individual member's unspent funds from one financial year to the next, over the 4-year period of the current council.
- 1.4 The current MEF is scheduled to end 31 March 2015 in preparation for the 2015 Council elections. It is therefore timely that members give consideration as to whether a MEF or similar scheme should operate in the new Council 2015-2019.

2.0 Operation of the current MEF

- 2.1 Members were clear from the outset that the administration for the MEF had to be kept to a minimum. Although officers give advice on certain projects, the scheme's criteria for what can and cannot be funded and the application form are fairly straightforward (Appendix 1 refers). Only constituted community-based groups and organisations or town and parish councils can apply. Members are required to work with the applicant and sign the form to confirm their support and declare whether they have any interest in or connection with the group.
- 2.2 All of the paperwork associated with the MEF is on both our website and Eunice. Applications are approved either by the Executive Director or Head of Customer and Community Services. Officers from the Community Partnerships team process the paperwork and arrange payment of the grant. Officers also maintain the records and publish the information about the MEF on the council's website.
- 2.3 During each financial year, each member receives a letter outlining the balance of their individual funding allocation. At the end of each financial year the letter details any unspent funding to be carried forward as appropriate.

- 2.4 To date a wide range of projects has been supported. Examples include:-
- New seats and litter bins in parks and open spaces,
 - New notice boards,
 - New equipment for community groups,
 - Small adaptations to local buildings to encourage wider use by the community,
 - Printing questionnaires and documents for community plan development projects,
 - Materials for locally-run concerts, fairs and carnivals.
- 2.5 The MEF criteria allows for members to 'pool' all or some of their allocations to support bigger projects taking place in their wards.

3.0 Review of the current MEF

- 3.1 A recent internal audit of the MEF was carried out and the Auditor's report is set out at Appendix 2. The audit testing found that there was a high standard of record keeping and in the Auditor's opinion, there was sufficient assurance that the awards were being made in line with the policy approved.
- 3.2 The audit made three recommendations. Two have been completed and concerned correcting a small arithmetical error in the records and improving the information we publish on the grant awards. The main recommendation of the audit was:-

Community Partnerships Manager reviews the Member Empowerment Policy and associated guidance.

This should include (but needs not to be limited to):

- *A check that the Policy is fit for purpose in outlining in detail what can and cannot be supported by the scheme and ensuring that there is consistency between documentation;*
- *Introduction of consistent guidance on the pooling of funds between Members and the maximum amount that can be pooled;*
- *Introduction of guidance on Member declarations and on the rules around Member involvement with a group applying for funding (this is currently an informal Policy and not documented).*

Thought should also be given to adding in guidance around repeat funding, spread of funding and/or maximum/minimum awards – as such guidance/endorsement may help to minimise any potential perceived bias.

Reviewed Policy should be subject to Member approval and promotion by Members, and in the future any required changes to procedures should be reviewed to determine whether the Policy and/or associated guidance needs to be reviewed and updated, and if so appropriate action should be taken.

- 3.3 If members decide to support the operation of a MEF in Council 2015-19, the above recommendation from the audit will be incorporated into the operating framework and associated criteria and guidance.
- 3.4 As part of the wider review of the MEF, members have been invited to give their thoughts about how it has been run and how it might be improved if continued with. At the time of preparing this report, four members had offered comment. Generally all four members thought that it was a good mechanism for supporting those small local projects and initiatives that wouldn't normally qualify for funding from larger sources. They all felt that the £1K per annum and the roll-over of unspent funds from one financial year to the next was right and the MEF should continue in the next council.

3.5 A profile of how the MEF has been used across the financial years is set out below.

	2011/12 £	2012/13 £	2013/14 £	2014/15 £
MEF allocation	20,000	40,000	40,000	40,000
Carryover from previous f/y	N/A	16,020	27,810	49,053
Total amount of MEF available	20,000	56,020	67,810	89,053
Total spend	3,980	28,210	18,757	18,368 (NB – This is spend to date in the current financial year as at 28.8.14)

3.6 Set out at Appendix 3 is a profile of what each individual member has spent as a total since the MEF began in 2011.

3.7 Members are asked to note that in the run up to the 2015 elections the rules of purdah will prevent members from publicising awards.

4.0 Options for running a MEF in Council 2015-19

4.1 Members are asked to give consideration to running a MEF in Council 2015-19. Based on the details above, the following options have been set out to support members' decision-making.

Option	Detail	Positive impacts	Negative impacts
1	Not running a MEF in Council 2015-19	<ul style="list-style-type: none"> Potential £40K saving (£20K General Revenue and £20K NHB reserve) 	<ul style="list-style-type: none"> Potential for negative publicity. Lack of opportunity for community groups to access funding for smaller projects.
2	Run a MEF in 2015-19 using the same criteria and guidance but with the implementation of the audit recommendation (para 3.2 above refers). Each member would receive £1K fund each year plus any carry-over from the previous financial year.	<ul style="list-style-type: none"> Operating framework for the MEF already in place. ENC can continue to support local communities with funding for smaller 	

		projects.	
3	Run a MEF in 2015-19 using the same criteria and guidance with the implementation of the audit recommendation (para 3.2 above refers). However any unspent funds from a member's allocation at the end of each year would not be carried over. Instead each member's allocation would be set at £1K per annum at the start of each financial year.	<ul style="list-style-type: none"> • Operating framework for the MEF already in place. • ENC can continue to support local communities with funding for smaller projects. • Potential for a reduced budget requirement year-on-year. 	

5.0 Equality and diversity implications

5.1 There are no equality and diversity implications arising from this report directly. However members are asked to give consideration to how a local project promotes and supports equal opportunities as part of the application process.

6.0 Legal implications

6.1 The current MEF criteria set out what can and cannot be supported. This is particularly important in terms of activities or projects that would otherwise be funded through statutory means, either by us or other authorities.

7.0 Risk management

7.1 As with all of our grants, applicants are required to sign grant agreements prior to the release of any money and mitigate against any risks. These agreements set out what the money is to be spent on and protect the council's interests in the event of a group disbanding or a project failing.

8.0 Financial and resource implications

8.1 If members were minded to run a MEF in Council 2015-19 both options 2 and 3 (para 4.2 above refers) would require £40K being included in the 2015/16 budget.

8.2 If option 2 was chosen, a £40K provision would also be required in the 2016/17, 17/18 and 18/19 budgets. If option 3 was chosen the provision would be up to £40K per annum depending on what is required to make each member's allocation £1K at the start of each of the financial years.

8.3 Members are asked to keep in mind that a proportion of the funding for the MEF is allocated from our New Homes Bonus reserve each year. At this stage the future of NHB has not been set out and members will be asked to consider the implications of this at a later date.

9.0 Constitutional implications

9.1 In 'fourth option' councils it is unlawful for a single member to be given delegated power to approve grant applications. To satisfy this requirement, approval of applications is with the Executive Director and the Head of Customer and Community

Services as stated above. If members are minded to approve the running of a MEF in 2015-19, this requirement would need to be maintained.

10.0 Corporate outcomes

10.1 Having a MEF contributes to our corporate outcomes as follows:


- Good Quality of Life: Local community-based groups in East Northamptonshire are given greater opportunity to develop and deliver projects and activities that improve the quality of local people's lives.
- Strong Community Leadership: Members' roles in improving people's quality of life are strengthened.

11.0 Recommendations

11.1 Members are asked to:-

1. Note the Welland Internal Audit Consortium's findings and recommendations, set out in the audit report (Appendix 2) of the Member Empowerment Fund.
2. Decide which option (as set out at 4.2 above) to approve in terms of operating a Member Empowerment Fund in Council 2015-19.

(Reason: To decide whether a Member Empowerment Fund is operated in Council 2015-19 and if so on what basis.)

Legal	Power: Local Government Act 1972				
	Other considerations: Local Government Act 2000				
Background Papers: None					
Person Originating Report: Mike Greenway, Community Partnerships Manager, ☎ 01832 742244 ✉ mgreenway@east-northamptonshire.gov.uk					
Date: 18 August 2014					
CFO 3/9/14		MO		CX	



East
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Member Empowerment Fund



The Member Guide



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Introduction

Since 1 June 2011 a Member Empowerment Fund in East Northamptonshire has been available for members to support small community-based projects taking place in their wards.

Each Member has been allocated £1,000 per year for such projects and money can be awarded to parish/town councils, community groups, voluntary organisations and charities working in the district. The fund will run across the entire term of office.

Provision has been made for individual Member's unspent allocations to carry over from one year to the next. Any unspent allocation will remain within the allocated ward should a new Member be appointed as a result of a by-election. You may also work with other Members to pool funds for activities or projects which run across more than one ward.

Your role

Groups will need to discuss their proposals with you in advance of submitting an application. The form will need to be signed by them as the applicant and by you as the ward Member. This ensures that appropriate consultation has taken place with you. It also allows you to declare whether you have any association with the applicant's organisation.

Member's will have a significant role to play in supporting applicants so it is important that you as a ward Member understand the eligibility criteria as set out below:

Eligibility

- All groups applying for funding must be properly constituted and not for profit.
- Applications should be in line with the Council's corporate outcomes and should be discussed with you as the ward councillor(s) before submission.
- Applications should also clearly show the need for the project and the expected benefits for residents of East Northamptonshire.

What we can fund

- Community events, fayres, carnivals and touring arts events
- Community / Neighbourhood Planning activities
- Sports equipment, coaching activities or activity that promotes participation in physical activity and healthy lifestyles
- Environmental improvements including tidying up land, new planting schemes etc.
- Village hall improvements
- Parking improvements
- Support for new community groups like first aid or committee skills training
- Equipment for use by the community at a village location
- Youth work and schemes which aim to tackle anti-social behaviour
- Schemes or projects which actively promote safer communities

What we can't fund

- Expenditure which is unlawful or for which the Council is not allowed to spend money
- Schemes that promote the positions of politicians or political groups
- Schemes that exclusively support religion or religious beliefs
- Office running costs
- Schemes that significantly encourage people to spend their disposable income outside of East Northamptonshire

- Routine maintenance of facilities or vehicles
- Projects or schemes aimed at making a profit
- Replacement of permanent facilities or equipment that is subject to an insurance claim
- Statutory duties or activities which are the responsibility of a statutory body
- Funding that benefits a single individual

As set out in the process below, the applicants will be required to sign an acceptance form for receiving the grant. As the Member supporting the project you are required to monitor its progress. If you have any reason to doubt that the funding is not being used for the purposes agreed, or issues have arisen which you cannot resolve with the applicant, you would need to consult the Council's Community Partnerships Manager (01832 742244).

The process

Once an application has been completed by a community group and signed off by you as their ward Councillor it should be sent to:

The Community Partnerships Team
East Northamptonshire Council
Cedar Drive
Thrapston
NN14 4LZ

Application forms can also be emailed (scanned signed copy) to communitydevelopment@east-northamptonshire.gov.uk

Once received at the Council, applications will be assessed for completeness and confirmed that they meet the basic criteria. They will then be approved by either the Head of Customer and Community Services or the Executive Director.

The Community Partnerships Team will then contact you as the ward member to inform you of the outcome of the application and a grant agreement will be issued to the applicant. Once this agreement has been signed and returned, payment will be issued to the applicant.

A log of grants awarded from your allocation will be maintained by the Community Partnerships Team who can be contacted for up-to-date spending and balances with regards to individual Member's allocations.

Useful contacts and information

Application forms and guidance notes can be downloaded from the Council's website under Community Grants. Application packs can also be issued by the Community Partnerships Team (01832 742244).

If you would like to hold a small stock of application forms the team will be happy to arrange this for you. Leaflets and literature are also available from the Community Partnerships Team if required.

Application for Member Empowerment Fund Small Grant

Before completing this form, please read the Guidelines. If you need any support in completing the form please contact the Community Partnerships Team by email to communitydevelopment@east-northamptonshire.gov.uk or on 01832 742244.

Section 1 - Contact Details/About Your Organisation

Contact Name	<input type="text"/>
Organisation Name	<input type="text"/>
Organisation Address	<input type="text"/>
Postcode	<input type="text"/>
Telephone no	<input type="text"/>
Email address	<input type="text"/>

What is the status of your group/organisation? (more than one may apply)

You may be asked to supply a copy of your organisations governing documents.

Voluntary Organisation/Community Group Registered Charity

Section 2 – Organisational Finances

Bank/building society details **(of the account of your organisation or project)**

Account Name:
Bank/Building Society Name:
Branch Address:
Bank Sort Code:
Account Number:

Section 3 – Your Project

Is the project seeking funding from a single member allocation or multiple member allocation and amount applied for?

Single member / multiple members	Member	Ward	Amount £

Please tell us about the project you would like funding towards. You should explain how your project meets the criteria and give details of dates and venue/location of the project where appropriate.

How will you promote and publicise your project?

Who will benefit from your project (likely numbers & ages)?

Remember projects applying for grants should benefit residents of East Northamptonshire.

Section 4 - Monitoring & Evaluation

What results do you hope to see from your project?

Section 5 – Declaration & Endorsement

I, _____ am an authorised representative of the organisation applying for grant aid. To the best of my knowledge the information I have provided on this application form is correct. If East Northamptonshire Council agrees to award a grant, it must be used exclusively for the purposes described. I also confirm that the organisation will comply with the Council's terms and conditions as set out in the Guidelines for Grants.

Name

Position in organisation

Signature

Date

Name of Ward Councillor(s)

Councillor(s) signature

Councillor(s) declaration – Please declare if you are a member of the group applying for this grant and if so, give full details of any office or position you hold or signatory to bank accounts in relation to the group’s administration. This will not preclude the applicant for applying for this grant.

Councillor(s) signature and details

Data Protection Act

East Northamptonshire Council is committed to observing the good information handling principles as set out in the Data Protection Act. The information you provide on this form will be used for the administration of grants by the Council and others contracted to provide services on our behalf.

WELLAND INTERNAL AUDIT CONSORTIUM
East Northamptonshire Council

INTERNAL AUDIT REPORT



Member Empowerment Fund
2014-15

<i>Issue Date:</i>	2 nd June 2014	<i>Issued to:</i>	Lisa Hyde	Head of Customer & Community Services
<i>Author:</i>	Nicola Scott		Mike Greenway	Community Partnerships Manager
			Shaun Sannerude	Community Development Officer
			Glenn Hammons	Chief Finance Officer
			Kelly Watson	Finance Manager

WELLAND INTERNAL AUDIT CONSORTIUM

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MEMBER EMPOWERMENT FUND 2014/15

EXECUTIVE SUMMARY

1. INTERNAL AUDIT OPINION

The key risks associated with the Member Empowerment Fund and about which the client sought assurance are that Policy and Procedures are not fit for purpose or being correctly followed and awarding of funding is inappropriate (or appears to be inappropriate), not in line with Policy or not effective. The Community Services team were able to demonstrate that they have put in place a framework of controls designed to assure that monies are only awarded to appropriate causes, in line with Policy. Review found that there was some scope to review and clarify Policy, Policy guidance and information made available to the Public. It is, therefore, the Auditor's Opinion that the design and operation of controls provides **Sufficient Assurance**. The audit was carried out in line with the scope set out in the approved Audit Planning Record. Appendices 1 and 2 summarise the controls identified during the audit and testing performed during the course of the audit.

The Opinion is based upon testing of the design of controls to manage the two risks about which the Client sought assurance and testing to confirm the extent of compliance with those controls as summarised below

Internal Audit Assurance Opinion	Direction of Travel				
Sufficient Assurance	N/A				
Risk	Design	Comply	Recommendations		
			H	M	L
Risk 1. Policy and Procedures are not fit for purpose or being correctly followed	Sufficient Assurance	Sufficient Assurance	0	2	0
Risk 2. Awarding of funding is inappropriate (or appears to be inappropriate), not in line with Policy or not effective	Sufficient Assurance	Sufficient Assurance	0	1	0
Total Number of Recommendations			0	3	0

2. ISSUES REQUIRING MANAGEMENT ATTENTION

- Review identified some scope for improving the Member Empowerment Fund Policy and associated guidance in terms of clarity and consistency. Information made available to the Public could also be improved in terms of clarity to effectively demonstrate that funding is awarded in line with Policy only;
- Controls around the rolling forward of remaining Member balances could be improved by the introduction of a Macro in the spreadsheet.

3. AREAS WHERE CONTROLS WORKED AS DESIGNED

- Testing confirmed that awards of funding were being made for reasons in line with Policy and were subject to appropriate endorsements, checks and authorisation prior to payment. A high standard of record keeping is in place to provide a clear audit trail.

4. LIMITATIONS TO THE SCOPE OF THE AUDIT

The audit was limited to the risks and approach agreed in the APR.

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Sample testing was restricted to the sample of awards selected, not all awards of funding. Analysis of awards of funding was restricted to 2011/12, 2012/13 and 2013/14 so that analysis was across full years.

The audit did not include checks that monies awarded had actually been spent on the items/activities applied for as the Community team do not check this due to resource levels. Responsibility for that check sits with the Member supporting the project.

Our work does not provide absolute assurance that material error; loss or fraud does not exist.

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ACTION PLAN

Rec No.	ISSUE	RECOMMENDATION	Management Comments	Category	Officer Responsible	Due date
1.1.2	Review identified scope to improve Policy and associated guidance in terms of clarity.	<p>Community Partnerships Manager reviews the Member Empowerment Policy and associated guidance.</p> <p>This should include (but needs not to be limited to):</p> <ul style="list-style-type: none"> • A check that the Policy is fit for purpose in outlining in detail of what can and cannot be supported by the scheme and ensuring that there is consistency between documentation; • Introduction of consistent guidance on the pooling of funds between Members and the maximum amount that can be pooled; • Introduction of guidance on Member declarations and on the rules around Member involvement with a group applying for funding (this is currently an informal Policy and not documented). <p>Thought should also be given to adding in guidance around repeat funding, spread of funding and/or maximum/minimum awards – as such guidance/endorsement may help to minimise any potential perceived bias.</p> <p>Reviewed Policy should be subject to Member approval and promotion by Members, and in the future any required changes to procedures should be reviewed to determine whether Policy and/or associated guidance needs to be reviewed and updated, and if so appropriate action should be taken.</p>	Agreed. To be completed by 31/10/14	Medium	Head of Customer & Community Services	31/10/14

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Rec No.	ISSUE	RECOMMENDATION	Management Comments	Category	Officer Responsible	Due date
1.2.6	Manual updating of rolled forward figures resulted in a small overstatement of £100 in one Councillor's balance. Although this has now been correct, controls could be improved.	Community Development Officer updates the spreadsheet to include a macro to calculate and pull forward remaining balances to mitigate the risk of future errors	Agreed. To be completed by 30/06/14	Medium	Head of Customer & Community Services	30/06/14
2.1.5	Information made available to the Public could be improved to evidence that awards of funding are only being made in line with Policy.	Community Partnerships Manager improves the level of detail on public documentation regarding awards made from the Member Empowerment Fund. Specifically the 'Project details' should contain greater detail to demonstrate that awards were made in line with the Policy and to contribute to projects which are available to all.	Agreed. To be completed by 30/06/14	Medium	Head of Customer & Community Services	30/06/14

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GLOSSARY

The Auditor's Opinion

The Auditor's Opinion for the assignment is based on the fieldwork carried out to evaluate the design of the controls upon which management rely and to establish the extent to which controls are being complied with. The table below explains what the opinions mean.

Level	Design of Control Framework	Compliance with Controls
SUBSTANTIAL	There is a robust framework of controls making it likely that service objectives will be delivered.	Controls are applied continuously and consistently with only infrequent minor lapses.
SUFFICIENT	The control framework includes key controls that promote the delivery of service objectives.	Controls are applied but there are lapses and/or inconsistencies.
LIMITED	There is a risk that objectives will not be achieved due to the absence of key internal controls.	There have been significant and extensive breakdowns in the application of key controls.
NO	There is an absence of basic controls which results in inability to deliver service objectives.	The fundamental controls are not being operated or complied with.

Category of Recommendation

The Auditor categorises recommendations to give management an indication of their importance and how urgent it is that they be implemented. By implementing recommendations made managers can mitigate risks to the achievement of service objectives for the area(s) covered by the assignment.

Category	Impact & Timescale
HIGH	Management action is imperative to ensure that the objectives for the area under review are met. Recommendation to be implemented immediately with explanation to [Insert relevant Committee title] should timeframe extend beyond three months.
MEDIUM	Management action is required to avoid significant risks to the achievement of objectives Recommendation should be implemented as soon as possible with explanation to [Insert relevant Committee title] should timeframe extend beyond six months
LOW	Management action will enhance controls or improve operational efficiency. Recommendation should be implemented within six months but [Insert relevant Committee title] will be advised where the client specifies that a longer delivery time is necessary and / or justified.

Limitations to the scope of the audit

The Auditor's work does not provide any guarantee against material errors, loss or fraud. It does not provide absolute assurance that material error, loss or fraud does not exist.

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INTERNAL AUDIT ASSIGNMENT PLANNING RECORD

Client	Lisa Hyde - Head of Customer & Community Services
Assignment	Member Empowerment Fund

OBJECTIVES, BACKGROUND, RISKS AND CONTROLS

Critical Objectives for the area under review	Community Services need to ensure that monies awarded from the Member Empowerment Fund are done so in line with Policy to help ensure appropriate and effective use of funds available.
Background Information	The Member Empowerment Fund was introduced in 2011/12 with Members initially being awarded £500, increasing to £1000 each year after, to award to community groups and projects in their ward.

RISK 1	Policy and Procedures are not fit for purpose or being correctly followed
Risk Description	Policy does not contain sufficient detail and requirements to help ensure that funds are awarded appropriately. Procedures are insufficient to help ensure that only legitimate and appropriate claims for funds are approved and/or procedures are not correctly followed
Risk Source	Client Identification
Sources of Assurance	Leaflet outlining Policy (what fund can and cannot be used for). Established Procedure with application form & supporting documents which must be signed by Members. Senior Officer approval of applications
	Policy and Procedure. Authorisation and Approval.

RISK 2	Awarding of funding is inappropriate (or appears to be inappropriate), not in line with Policy or not effective.
Risk Description	Awarding of funding does not appear transparent due to repetition of awards to the same organisation and/or due to inadequate spread of the award across the ward. Awards of funding are made to projects not meeting the criteria set by Policy. Members fail to promote the funding available leading to the Community failing to access funds available. And/or Members fail to take the opportunity to publicise

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	successful awards of funding and positive impact achieved.
Risk Source	Client Identification
Sources of Assurance	Member promotion of funds available and publicity of funds awarded. Community Services directing enquiries from the public to Members. Reminders to Members of funding still available by Community Services. Senior Officer approval of applications
	Directive controls to promote access to funds. Authorisation and Approval to ensure award in line with Policy

SCOPE OF ASSIGNMENT

Audit Objective	To provide assurance that the Policy and Procedures for the Member Empowerment Fund are adequate, being followed and that awards of funds are appropriate.
Areas to be covered	Review of Member Empowerment Fund Policy and associated Procedures to ensure fit for purpose and being followed. Review of funds awarded to ensure appropriate, effective and in line with Policy and Procedures.
Audit approach	Audit will include a document review of Policy and Procedure documents and a sample check of a number of fund awards to verify that they have taken place in line with those Policy and Procedures. A review of funds awarded and remaining budgets will also take place to establish whether there are any trends in spending which might indicate awards are not taking place effectively (spends remaining in certain areas) or which might lead to misinterpretation that spend is not appropriate (repeat awards to same organisations / insufficient spread across ward). A questionnaire to Members will also be used to determine views and understanding of the Member Empowerment Fund.
Benchmarking	N/A
Joint Reviews	N/A
Limitations to the scope	The audit will be limited to the risks and approach detailed above. The audit will not include checks that monies awarded have actually been spent on the items/activities applied for as the Community team do not check this due

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	<p>to resource levels. Responsibility for that check sits with the Member supporting the project.</p> <p>This is an assurance piece of work and an opinion will be provided on the effectiveness of arrangements for managing the risks specified above.</p> <p>Our work does not provide absolute assurance that material error; loss or fraud does not exist.</p>
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CLIENT COMMENTS ON AUDIT PLANNING PROCESS

Additional Client Comments	
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REQUIRED DOCUMENTS & RECORDS

To enable us to commence our fieldwork we will require access to the following information or records.	
Information already provided	

MANAGING THE ASSIGNMENT

Client Sponsor	Lisa Hyde - Head of Customer & Community Services
Distribution of APR	Lisa Hyde - Head of Customer & Community Services Mike Greenway – Community Partnerships Manager Shaun Sannerude – Community Development Officer
Auditors	Nicola Scott – Audit Manager
Audit Start Date	22/04/14
Fieldwork Completion Date	02/05/14 (target)
Draft Report Due	09/05/14 (target)
Final Report Due	30/05/14 (target)
Budgeted Days	5 days

CLEARING THE AUDIT REPORT

Distribution of Discussion Draft	Mike Greenway – Community Partnerships Manager Shaun Sannerude – Community Development Officer
Discussion Window	10 days

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Distribution of draft Executive Report	Lisa Hyde - Head of Customer & Community Services Mike Greenway – Community Partnerships Manager Shaun Sannerude – Community Development Officer
Discussion Window	5 days
Issue Executive Report to Client Sponsor	TBC
Agreed Circulation of Executive Report	Lisa Hyde - Head of Customer & Community Services Mike Greenway – Community Partnerships Manager Shaun Sannerude – Community Development Officer Glen Hammons – Chief Finance Officer Kelly Watson – Finance Manager

QUALITY ASSURANCE

Document prepared by	Nicola Scott
Date	16/04/14
Document Reviewed by	Richard Gaughran
Date	16/04/14
Agreed by (Client Sponsor)	Lisa Hyde
Date	17/04/14

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Appendix 1

SUMMARY OF AUDIT ANALYSIS OF CONTROL FRAMEWORK

TEST	CONTROLS IDENTIFIED	CONCLUSIONS
RISK 1	Policy and Procedures are not fit for purpose or being correctly followed	
Policy does not contain sufficient detail and requirements to help ensure that funds are awarded appropriately. Procedures are insufficient to help ensure that only legitimate and appropriate claims for funds are approved and/or procedures are not correctly followed		
01.01.01 - By interview and review of documentation establish the Policy in place for the Membership Empowerment Fund. Determine whether any such Policy has been subject to Member approval prior to the scheme's start.	Review of documentation determined that a report outlining the proposed Member Empowerment Fund and an Appendix outlining the Proposed Grant Criteria were reported to Policy and Resource Committee in April 2011. Meeting minutes confirmed that the Committee approved the report and Proposed Grant Criteria.	Substantial assurance
01.01.02 - For any Policy identified in section 1.1.1, review to determine whether the Policy is fit for purpose in clearly defining what funds can and cannot be spent on and who can apply for such funds.	As section 1.1.1 - the eligibility criteria for the Member Empowerment Fund was approved by Committee in April 2011. The Community Partnerships Manager confirmed that associated guidance (the Member guide leaflet) and documents (application form) were written in line with this guidance. Original criteria were reviewed. <ul style="list-style-type: none"> • Criteria states what can and cannot be supported. Covering report states that 'the MEF will allow for individual members to pool all or part of their allocations, up to a maximum of £2,000', although it is not stated if this is during one year or a four year term. It was also agreed that this could be misinterpreted as £2,000 as a pool in total, rather than £2,000 per Member which the Policy intends. • Criteria states that money can be rolled forward. • Criteria do not mention whether funding can or cannot be awarded to repeat recipients, whether there is a need to try to spread funding awarded or if there is a maximum that an individual Member can award. 	Limited assurance. There is a need to review the Policy guidance to ensure it is consistent with original, approved criteria. There is also scope to improve the Policy in terms of clarity.

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TEST	CONTROLS IDENTIFIED	CONCLUSIONS
	<p>'The Member Guide' was reviewed.</p> <ul style="list-style-type: none"> • The role of Members is outlined clearly as is the overall process. • Lists of what can and cannot be supported contained one more example in each list within the guide, than the lists within the original approved criteria. • Guide states that 'You may also work with other Members to pool funds for activities or projects which run across more than one ward'. A maximum amount is not stated. • Guide states that unspent allocations will roll forward from one year to the next. • Guide does not state if there are any rules around repeat awards to the same party or need to spread the funding or if there is a maximum that an individual Member can award. <p>Guidance on what funding can and cannot be spent on is consistent between the Member Guide and the application form available to the Public.</p>	
<p>01.02.01 - By interview and review of documentation determine the process to submit an application for funding from the Member Empowerment Fund including the documentation and evidence required.</p>	<p>Interview with Community Partnerships Manager (CPM) determined that the Member Empowerment Fund is publicised on the Council's website, through the Council's External Funding Manager and previously through the Nene Valley News, including how to apply for funding.</p> <p>Community Groups may also contact the Council directly and if so they are advised of the fund and told to contact their ward Member.</p> <p>The CPM stated that potential applicants are directed to the website to download application forms to help ensure they have the correct and most up to date version. This also helps to keep the process 'admin light' due to limited resources available within the Community Partnership team.</p> <p>However if needed paper copies are supplied to applicants or to Members.</p> <p>Applications forms have to be submitted including supporting evidence defining what the funding would be used for.</p>	<p>Substantial assurance</p>

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TEST	CONTROLS IDENTIFIED	CONCLUSIONS
01.02.02 - By interview and review of documentation determine the procedure for sign off and endorsement of applications made.	All applications must be signed off by the Member who is awarding the fund (i.e. the project is within their ward). Application form includes a Member declaration regarding involvement with the project. 'Please declare if you are a Member of the group applying for this grant and if so, give full details of any office or position you hold or signatory to bank accounts in relation to the group's administration. This will not preclude the applicant for applying for this grant'.	Substantial assurance
01.02.03 - By interview and review of documentation determine the procedure for approval of applications and authorisation of payments.	Acceptance Forms are completed for successful applications, which must be signed off by either the Executive Director or Head of Customer and Community Services before payment of the grant can be made. Creditors Vouchers are then completed. Creditors Vouchers are either signed by the Executive Director, Head of Customer and Community Services, Head of Environmental Services or Head of Resources and Organisational Development.	Substantial assurance
01.02.04 - By interview and review of documentation determine the process and documents in place to record monies awarded and remaining Member balances to ensure there are no overspends.	Spreadsheets are maintained by the Community Development Officer of Member spend and formulas are used to calculate remaining balances. The Community Development Officer checks the remaining balance available before a payment is sent for authorisation. After each award has been made the Community Development Officer sends the Member an e-mail advising them of the remaining balance available to award. At the year- end a letter is sent to all Members advising them of their remaining amount available to award.	Substantial assurance

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TEST	CONTROLS IDENTIFIED	CONCLUSIONS
RISK 2	Awarding of funding is inappropriate (or appears to be inappropriate), not in line with Policy or not effective.	
Awarding of funding does not appear transparent due to repetition of awards to the same organisation and/or due to inadequate spread of the award across the ward. Awards of funding are made to projects not meeting the criteria set by Policy. Members fail to promote the funding available leading to the Community failing to access funds available. And/or Members fail to take the opportunity to publicise successful awards of funding and positive impact achieved.		
<p>02.01.01 - By reference to Risk 1 as appropriate determine the Policy and Procedures in place to ensure that funding is only awarded to appropriate projects.</p> <p>Determine the requirements for setting out applications, including what information applications have to include (objective / impact of funding) or be supported by, whether applications have to be linked to Council objectives.</p> <p>Also determine the rules around Member's direct involvement in a scheme.</p>	<p>Interview with Community Partnerships Manager (CPM) determined that original proposal for the Member Empowerment Fund; presented to Policy and Resource Committee 11th April 2011 linked the proposed grant criteria to the Corporate Outcomes 'Good Quality of Life' and 'Strong Community Leadership'.</p> <p>Review of proposed grant criteria found it clearly states that 'application must demonstrate clearly that the scheme or project contributes to one or more of the Council's corporate outcomes'.</p> <p>The CPM stated that all guidance and documents for the fund i.e. application forms were then linked to these criteria to help ensure all awards of funding contributed to achieving Council objectives.</p> <p>Review confirmed there is reference in the Member guidance leaflet that 'Applications should be in line with the Council's corporate outcomes'</p> <p>Application process identified in risk 1 including application process requiring evidence to support need for funding, sign off by Member endorsing the application and internal checks and authorisation prior to payment, all help to ensure that funding is only awarded to appropriate projects/groups.</p> <p>The CPM also explained rules surrounding Member involvement with a scheme that they are funding.</p> <p>He stated that a Member can award funding to a project that they are involved with e.g. are a trustee of the group, as this is quite common in small wards.</p> <p>However a Member cannot both apply for and endorse the same applications.</p> <p>He stated that the application form was altered during the lifetime of the fund to require Members to declare any association with the group which is making the application.</p> <p>He stated that this change followed a number of applications with close relationships and was done so to aid transparency.</p> <p>However rules surrounding Member involvement could not be found to be included in any policy or guidance documents.</p>	<p>Sufficient assurance.</p> <p>Significant steps have been taken to ensure that funds are only awarded to appropriate applicants.</p> <p>However Policy and guidance needs to be updated to include the informal rules around Member involvement with applicants.</p> <p>See recommendation 1.1.2.</p>

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TEST	CONTROLS IDENTIFIED	CONCLUSIONS
<p>02.01.04 - By interview and review of documentation determine whether there are any records of applications which have not been approved (either by Members or Senior Officers. Determine whether there was sufficient justification for turning down any such applications. Form an opinion based on the findings as to whether there could be any misinterpretation that awards of funding are biased or inappropriate</p>	<p>Confirmed by interview with the Community Development Officer that there have been 8 applications which have not been approved by Senior Officers in 2011/12, 2012/13 and 2013/14. Testing of the 8 applications determined there was sufficient justification for turning down these applications. In addition a questionnaire was sent to Members which included a question asking if they had needed to turn down any applications. Of the seven replies received: One stated that an application had been turned down as it bordered a commercial link; One stated that they had not turned down, but had scaled down some applications; The other five stated they had not need to.</p>	<p>Substantial assurance Awareness on both the part of Members and Officers was demonstrated</p>
<p>02.02.01 - By interview and review of documentation determine the ways in which the Member Empowerment Fund is explained to and promoted to the Public and Members. Establish whether this includes what funding can and cannot be awarded for and how funding awarded must be monitored.</p>	<p>Interview with Community Partnerships Manager determined that:</p> <ul style="list-style-type: none"> • Members are told about the Member Empowerment Scheme at the start of office and given a leaflet on the scheme. • The Scheme leaflet and application forms are available to Members by the Member area of the Intranet (confirmed by review). • Members are reminded of available funds left after each award and at the end of each year. • Public made aware by adverts in the Nene Valley News, by the External Funding Officer' and by Funding Forums held at the Council. • Mail drop to Town and Parish organisations also took place at the start of the scheme. And • Information also made available by the website. <p>If queries are received at the Council the Community Partnerships team will direct the group to their ward Member to determine if fund are available.</p>	<p>Substantial assurance</p>

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TEST	CONTROLS IDENTIFIED	CONCLUSIONS
<p>02.02.02 - By interview and review of documents determine what promotion takes place by Officers, that funding is available or promotion of successful applications and/or impacts of awards of funding to ensure the scheme is effective.</p>	<p>Interview with Community Partnerships Manager (CPM) determined that the positive impacts of awards of funding had been promoted using articles in the Nene Valley News. Review of past articles confirmed this assertion. The Nene Valley News stopped being published by the Council in March 2014 but a publication of the same name will be produced privately. The CPM stated that he would like to continue to use the Nene Valley News for publicity, but due to timings (elections), no use of the new publication has been made as yet.</p>	<p>Sufficient assurance</p>

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Appendix 2

SUMMARY OF AUDIT TESTING OF CONTROL FRAMEWORK

Control Tested	Nature of Testing	Reason for Testing	Results
1.1.1 to 1.2.4	01.02.05 - Pick a sample of 25 awards of funding and review records to ensure that awards have taken place in line with procedure identified in sections 1.2.1 to 1.2.4 <ul style="list-style-type: none"> • Application of file; • Supporting evidence defining the project on file; • Application form signed by Member endorsing the application; • Acceptance form on file evidencing Senior Officer approval of the application and authorisation of payment; • Payment information (order number / supplier form / Creditor Payment Voucher). 	To ensure the control framework is operating as described and all required stages are being completed for each application.	Substantial assurance. Examined a sample of 25 Member Empowerment Fund awards, testing confirmed that for all 25 awards the following documentation was on file: <ul style="list-style-type: none"> • An Application form • Supporting evidence defining the project • Application form signed by Member endorsing the application; • Acceptance form on file evidencing Senior Officer approval of the application and authorisation of payment; • Payment information (order number / supplier form / Creditor Payment Voucher).
1.1.1 to 1.2.4	01.02.06 - Review the spreadsheets recording funds awarded and determine whether any automatic formulas are working as intended to total funds awarded, funds remaining and remaining funding rolled forward.	To ensure that correct figures are being rolled forward to ensure no overspends.	Limited assurance Examined the spreadsheets for 2011/12, 2012/13 and 2013/14, testing confirmed that automatic formulas are working as intended to total fund remaining. Funds awarded and funds rolled forward are entered manually on the spreadsheet rather than using formulas. Testing identified one error - in that one carried forward figure for 2011/12 was overstated by £100, this error has been carried forward through to the 2014/15 spreadsheet. This was corrected when the Community Development Officer was notified and spreadsheet controls will be improved in the future by introducing a further macro. Only one error identified of the 40 Councillors over three years and total budget not spent.

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Control Tested	Nature of Testing	Reason for Testing	Results
2.1.1	<p>02.01.02 - By review of documentation, form an analysis of funding awarded to determine whether there are any patterns of repeated awards of funding to the same project either in year or across the years of the scheme.</p> <p>Form an opinion based on the findings as to whether there could be any misinterpretation that awards of funding are biased or inappropriate</p>	<p>To establish whether controls in place encourage awards of funding in line with the intention of the Policy.</p>	<p>Sufficient assurance.</p> <p>Awards of funding for 2011/12, 2012/13 and 2013/14 were reviewed. During these three years 159 awards had been made totalling £50947. Of these awards:</p> <ul style="list-style-type: none"> • 37 (23%) could be identified as individual awards i.e. no other award was made to that same group. • 17 (11%) were repeat awards to the same organisation by the same Member in the same year. • 39 (25%) were repeat awards to the same organisation by the same Member but in different years. • 2 (1%) were repeat awards to the same organisation by different Members in different years. • 5 (3%) were repeat awards to the same organisation by different Members in the same year but were not pooled fund (i.e. for the same item) • 87 (55%) were part of a pooling of funds - awards to the same organisation by different Members in the same year for the same item.

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Control Tested	Nature of Testing	Reason for Testing	Results
2.1.1	<p>02.01.03 - By review of documentation, form an analysis of funding awarded to determine whether there is an adequate spread of awards of funding across each individual ward.</p> <p>Form an opinion based on the findings as to whether there could be any misinterpretation that awards of funding are biased or inappropriate</p>	To establish whether controls in place encourage awards of funding in line with the intention of the Policy.	<p>Sufficient assurance</p> <p>All awards of funding for 2011/12, 2012/13 and 2013/14 were reviewed to establish the spread of funding awards. 43 different Members were in post over this period</p> <ul style="list-style-type: none"> • 4 Members made no awards • 8 Members made 1 award each • 5 Members made 2 awards each • 3 Members made 3 awards each • 6 Members made 4 awards each • 4 Members made 5 awards each • 4 Members made 6 awards each • 3 Members made 7 awards each • 4 Members made 8 awards each • 1 Members made 9 awards <p>Of the Members who made more than one awards: One of the Members that made two awards and one Member that made four awards did spread these awards geographically. Of the other cases there was duplication of awards in the same town or village. Policy document does not specify that awards must be spread.</p> <p>Whilst there was duplication of awards in the same towns/villages it has to be acknowledged that individual ward circumstances can make equal spread difficult. However some Members do appear to be making efforts to make a higher number of awards to spread out their funding. Policy does not currently state that awards have to, or do not have to be spread, but consideration should be given to this to mitigate possible accusations of favouritism in the future.</p>

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Control Tested	Nature of Testing	Reason for Testing	Results
2.1.1	<p>02.01.05 - For the sample selected in section 1.2.5, determine whether each application clearly met the criteria set by the Member Empowerment Fund Policy.</p> <p>Form an opinion based on the findings as to whether there could be any misinterpretation that awards of funding are biased or inappropriate</p>	<p>To confirm that awards of funding are only being made in line with Policy.</p>	<p>Limited assurance</p> <p>The sample tested in section 1.2.5 all met the criteria set in the Member Empowerment Fund. This was evidenced by appropriate supporting evidence on either the application form or as additional documentation. Awards of funding are made public by the Council's website. Short narratives are used to describe 'Project details' of the award. Examples include: 'Christmas event', 'Signage for facility', 'Television equipment', 'Outside patio seating area'.</p> <p>Although on review of supporting documents evidence could be found to demonstrate awards were in line with Policy, narratives available to the public might not effectively demonstrate this.</p>
2.2.1 and 2.2.2	<p>02.02.03 - Make use of a questionnaire to Members to determine their understanding and merit of the scheme.</p> <p>Determine whether any examples of successful promotion of the scheme or of successful impacts of awards of funding can be evidenced.</p>	<p>To determine whether controls are adequate to ensure Members have a sufficient level of awareness and understanding of the scheme.</p>	<p>Limited assurance</p> <p>A questionnaire was issued by email to all 40 Members. Seven responses were received. When asked if they could 'provide details of any briefings or reminders you have received about the Member Empowerment Fund'?</p> <ul style="list-style-type: none"> • One stated 'emails'. • Two stated regular reminders with one of these, also stating that they also had experience as a County Councillor. • One stated that all details and printed guidance was provided at the outset via Community Partnerships Manager. • Two submitted a joint response and stated that ENC officers provided the very clear rules of the Fund and responded both helpfully and promptly to questions on their application to particular cases. • One stated 'none recalled'. <p>When asked if they thought 'the guidance you have been given on the</p>

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Control Tested	Nature of Testing	Reason for Testing	Results
			<p>scheme was sufficient or can you suggest how guidance could be improved?' <ul style="list-style-type: none"> • Four stated sufficient or ok and one of these stated that further guidance was provided on request. • The joint response stated 'The guidance is good and clear: I can offer no suggestions for improving it' • One stated 'not sufficient' <p>When asked 'How well do you think the scheme achieves its aim of supporting small community based projects or do you think the scheme could be improved?'</p> <ul style="list-style-type: none"> • The joint response stated 'scheme has achieved and continues to achieve its aims very well. I think that the rules, while being robust, are sufficiently flexible to be able to cater satisfactorily to any changes in voluntary sector locally and its activities.' • One stated it was an 'Excellent scheme that meets its goals' with another stating 'Very well'. • One stated it was 'welcomed, and assists groups to achieve their aims'. • One expressed concerns that pooled awards did not result in individual Members getting credit for their effort. • Another stated they had only granted part of their allocation in one allocation, which was part of a pooled award. <p>When asked if Members has promoted funds available or positive impact of awards</p> <ul style="list-style-type: none"> • Two stated by discussions with groups and associations. • The joint response listed all of their awards and could provide positive outcomes achieved, which they felt would be visible to the community • Two stated that they promote funding at community meetings </p>

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Control Tested	Nature of Testing	Reason for Testing	Results
			<p>and local groups but one of these also stated that they did not like to undergo further promotion so not to look like they were promoting themselves</p> <ul style="list-style-type: none"> • One stated they had never promoted <p>Questionnaires received demonstrate a mixed view from Members on the scheme's guidance, effectiveness and need for promotion. If Policy is reviewed in line with recommendation 1.1.2, it should then be promoted to and by Members.</p>
2.2.1 and 2.2.2	02.02.04 - By review of documentation, form an analysis of funding awarded to determine the level of funding awarded by Members and level remaining to form an opinion as to the effectiveness of the scheme.	To determine whether controls are adequate to ensure that the maximum amount of funding is awarded.	<p>Limited assurance</p> <p>Members received a total budget of £100,000 over a three year period. An analysis of funding awarded by Members in this period (2011/12, 2012/13 and 2013/14) determined that £50,947 had been awarded and the amount which remained unspent and had been carried forward to 2014/15 was £49,053. Meaning only around 51% of funding available was awarded during the period.</p> <p>Further analysis found that of the 38 Members which had been in position for the whole period:</p> <ul style="list-style-type: none"> • 1 Member had no funds to roll over; • 5 had £1 to £500 to roll over; • 7 had £501 to £1000 to roll over; • 14 had £1001 to £1500 to roll over; • 8 had £1501 to £2000 to roll over; • 1 had £2001 to £2499 to roll over; • 2 had their full £2500 to roll over. <p>For the other four Members, who either left their position or took up their position during this time:</p> <ul style="list-style-type: none"> • One awarded their allowance of £500 before leaving; • One spent 40% of their allocating leaving £1198 to roll forward. • One did not award any funds leaving a full £1500 available when

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Control Tested	Nature of Testing	Reason for Testing	Results
			<p>they left;</p> <ul style="list-style-type: none">• One did not award any funds leaving £1000 available to roll forward. <p>Carry forward is high, as is the remaining balance of many Members indicating the scheme needs to be further promoted to Members and to the Public to ensure funds are accessed and the scheme is effective.</p>

East Northamptonshire Council Member Empowerment Fund project awards 2011-14 as at 28 August 2014

Councillor	Ward	Amount awarded (£)
Capp	Barnwell	1000.00
Hardcastle (Former Councillor)	Barnwell	0.00
Bradberry	Fineshade	1051.00
Gell	Higham Ferrers Chichele	1265.00
Sauntson	Higham Ferrers Chichele	740.00
Harwood	Higham Ferrers Lancaster	865.00
Whiting	Higham Ferrers Lancaster	1160.00
Farrar	Irthlingborough John Pyel	2700.00
Hobbs	Irthlingborough John Pyel	2783.00
Hillson	Irthlingborough Waterloo	2510.00
Nightingale	Irthlingborough Waterloo	3000.00
Glithero	Kings Forest	1800.00
Brackenbury D	Lower Nene	0.00
Hughes S	Lyden	1560.00
Reichhold	Oundle	2173.00
Stearn	Oundle	2173.00
Vowles	Oundle	1673.00
Bateman (Former Councillor)	Oundle	500.00
Taylor	Prebendal	2985.00
Boto	Raunds Saxon	2475.00
Northall	Raunds Saxon	2450.00
Greenwood- Smith	Raunds Windmill	2877.00
Wathen	Raunds Windmill	2705.00
Homer	Rushden Bates	2750.00
Underwood	Rushden Bates	2550.00
Holloman	Rushden Hayden	1850.00
Jenney B	Rushden Hayden	1600.00
Lewis	Rushden Hayden	1945.00
Jenney D	Rushden Pemberton	1750.00

Mercer G	Rushden Pemberton	1070.00
Wright	Rushden Pemberton	1000.00
North	Rushden Sartoris	250.00
Pinnock	Rushden Sartoris	2050.00
Mercer A	Rushden Spencer	0.00
Peacock	Rushden Spencer	2714.00
Wood	Rushden Spencer	800.00
Lucille	Stanwick	1891.00
Brackenbury W	Thrapston Lakes	2400.00
Read	Thrapston Lakes	1500.00
Baden	Thrapston Market	1500.00
Smith	Thrapston Market	0.00
Finch (Former Councillor)	Thrapston Market	0.00
Hughes D	Woodford	1250.00
	Total	69315.00