

Salisbury City Council

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Minutes

Meeting of : Finance and Governance Committee
Date : 23 June 2025
Meeting held in : The Guildhall, Salisbury
Commencing at : 6:30 pm

Present:

Chair: Cllr A Bayliss

Vice Chair:

Cllrs: M Brown, S Charleston, B Gann, S Hocking, A Hoque, T Last, R Rogers, A Suddards

Also Present: 0 member of the Press; and 0 member of the public.

Officers: Asa Thorpe, Steve Bishop and Andrew Hunt.

1. Election of Chair and Vice Chair of the Committee:

In accordance with Standing Orders, the Committee was invited to elect a Chair and Vice Chair for the 2025/26 municipal year.

Election of Chair

It was proposed by Cllr Mac Brown and seconded by Cllr A. Hoque that Cllr S. Charleston be elected Chair.

There were no further nominations.

A **vote** was taken and it was **resolved** that:

- 1.1. Cllr S. Charleston be elected Chair of the Finance and Governance Committee for the 2025/26 municipal year.

Election of Vice Chair

It was proposed by Cllr Rogers and seconded by Cllr Podger that Cllr A. Hoque be elected Vice Chair.

There were no further nominations.

A **vote** was taken and it was **resolved** that:

1.2. That Cllr A. Hoque be elected Vice Chair of the Finance and Governance Committee for the 2025/26 municipal year.

2. Apologies:

Apologies were received from Cllr T Last, and Cllr P Podger substituted for Cllr B Gann.

3. Public Questions/Statement Time:

There were no questions submitted from the public.

4. Councillor Questions/Statement Time:

There were no questions or statements submitted from councillors.

5. Minutes of Previous Meeting:

The minutes of the last meeting of the Finance and Governance Committee held on 6 January 2025 were approved and signed by the Chairman.

6. Declarations of Interest:

No declarations of interest were received.

7. Dispensations:

No dispensations were requested.

8. Chairman's Announcements:

No Chairman's announcements were made.

9. Outturn Budget Monitoring Report for 2024/25:

The Responsible Financial Officer (RFO) presented the Outturn Budget Monitoring Report for the 2024/25 financial year. The report outlined expenditure and income across all cost centres under the Finance and Governance Committee's remit, including democratic services, IT and telephony, officer and civic activities, finance, HR, public works loans, and the Chief Executive's centralised budget.

The RFO explained the structure of the report and highlighted variances from the adjusted budget.

The Committee expressed thanks to the RFO and officers for the clear reporting and prudent financial management.

Resolved That:

9.1. That the Outturn Budget Monitoring Report for 2024/25 be received and noted.

10. Review of Officer Authorisation Limits:

The Responsible Financial Officer (RFO) presented the updated schedule of financial authorisation limits for officers, explaining that the changes were necessary to ensure continued efficiency and effective internal financial control.

The proposed changes included increasing the BACS authorisation limit from £200,000 to £300,000 to enable full payroll and statutory pay overs to be processed in a single run. Adjustments were also made to individual officer limits to reflect operational requirements.

These included increasing the limit for the Head of Business Operations from £50,000 to £75,000, separating the HR Manager and Head of HR into distinct entries with tailored limits, adding the new post of Health and Safety Facilities Supervisor, and increasing the limit for Operations Supervisors to £10,000.

Members queried the scale of the increases and questioned the safeguards in place. It was confirmed that all BACS payments require dual authorisation, that fraud prevention checks such as account name verification are in place, and that the Head of HR has been removed from payroll approval to mitigate conflicts of interest. It was noted that the changes would reduce duplication and improve process efficiency.

Proposed by: Cllr R. Rodgers

Seconded by: Cllr P. Podger

A **vote** was taken and it was **resolved** that:

Resolved That:

10.1 That the Committee approve the updated schedule of officers' financial authorisation limits as set out in Appendix B

11. SORP Accounts Update:

The Responsible Financial Officer Steve Bishop (RFO) provided a verbal update on the preparation of the 2024/25 Statement of Accounts under the Statement of Recommended Practice (SORP) regime. He explained that the Council had exceeded the £6.5 million turnover threshold for three consecutive years, thereby transitioning from the AGAR regime to full SORP accounts.

Although the statutory deadline for submission was originally thought to be the end of May, the RFO clarified that an amendment to the Accounts and Audit Regulations had moved the deadline to the end of June. Acknowledging the heavy workload in preparing two parallel sets of accounts, he reported that the AGAR accounts had already been

completed and approved by Full Council, while the SORP accounts would now be brought to the next Full Council meeting in July.

The RFO further explained that the Government may imminently raise the SORP threshold to £10 million or £15 million, potentially returning Salisbury City Council to the AGAR regime. Given the uncertainty, the Council had opted to “twin track” by preparing both sets of accounts to ensure compliance regardless of the legislative outcome. Officers confirmed they had engaged an external accountant to assist with finalising the SORP accounts and were on track to meet the revised timetable.

The Chief Executive added that officers had responded to all queries from interested members of the public regarding the AGAR accounts and that public access had been advertised in line with transparency requirements. He also confirmed that he and the RFO would attend a meeting with the Ministry of Housing, Communities and Local Government later that week for further guidance.

The Committee welcomed the update and thanked officers for their continued diligence.

- 12. Matters, if any, which by reason of special circumstances the Chairman decides should be discussed as a matter of urgency for information only. Please note that the Council cannot lawfully consider or determine any matter which is not specified on the Agenda of this summons.**

The meeting closed at 7.34pm.