



KNOWSLEY TOWN COUNCIL

**Bob Whiley Community Centre,
Shop Road, Knowsley Village, Merseyside L34 0HD**

Tel: 0151 548 4545

Email: jane.thomas@knowsley.gov.uk

**Dated this 11th day of September 2026
To the Mayor and Members of Knowsley Town Council**

**YOU ARE HEREBY SUMMONED TO ATTEND a meeting of
Knowsley Town Council, to be held on Thursday 17 September 2026,
in Community Room One, Community Pavilion, Pool Hey,
Stockbridge Village, commencing at 7.15 p.m.**

Jane Thomas
Clerk of the Council

AGENDA

- 1. APOLOGIES**
- 2. PUBLIC OPEN FORUM**
- 3. DECLARATIONS OF INTEREST**

In accordance with Standing Orders 1.19.1, 1.19.2, members are invited to indicate any interests they may have in relation to items on the agenda for the meeting.

4. **MINUTES OF PREVIOUS COUNCIL MEETING**

To **APPROVE AND SIGN** the Minutes of the Council Meeting held on Thursday 16 July 2026. (pages 1 - 4), *Appendix 4a- Minutes of the Council -16 July 2026*

5 **MINUTES OF THE COMMITTEES**

To **APPROVE AND SIGN** (by members of the Committee) the Minutes of the Human Resources Committee Meeting held on Thursday 23 July 2026 and Events Committee held Wednesday 26 August 2026. (*Pages 5 – 9*)

Appendix 5a – Human Resources Minutes.

Appendix 5b - Events Minutes.

6. **REPORTS FROM MEMBERS**

To receive verbal reports from elected members who have represented the Town Council on outside bodies.

7. **ANNOUNCEMENTS FROM THE MAYOR**

To receive announcements from the Mayor. **FOR INFORMATION ONLY.**

8. **ANNOUNCEMENTS FROM THE CLERK OF THE COUNCIL**

To receive verbal reports from the Clerk of the Council. **FOR INFORMATION ONLY.**

9. **PLANNING NOTIFICATIONS**

To **CONSIDER AND MAKE OBSERVATIONS** on planning applications received from Knowsley Metropolitan Borough Council. (pages 10 - 11)

10. **COMPLETION OF THE EXTERNAL AUDIT FOR THE YEAR ENDED 31 MARCH 2026**

To **CONSIDER** the external Auditor's Report for the Year Ended 31 March 2026. (pages 12 – 14) *Appendix 10a - Section 3-External Auditors Report & Certificate 2025/26*

11. **APPOINTMENT OF INTERNAL AUDITOR FOR 2026/27**

To **CONCIDER** and **APPROVE** the appointment of an Internal Auditor for the 2026/27. (pages 15- 16)

12. **RISK ASSESSMENT 2026/2027**

To **CONSIDER** and **APPROVE** a report from the Clerk of the Council (pages 17 - 24) *Appendix 12a- Corporate Risk Register*

13. **A REVIEW OF THE EFFECTIVENESS OF THE SYSTEMS OF INTERNAL FINANCIAL CONTROLS (2026/27)**

To **CONSIDER** and **APPROVE** the review of the effectiveness of the Town Council's System of Internal Financial Controls (2026/27). **(pages 25 - 27)**
Appendix 13a - Review of the effectiveness of internal financial controls

14. **EVENTS COMMITTEE MEMBERSHIP**

To **CONSIDER** and **APPROVE** a report from the Clerk of the Council regarding the resignation of a member from the Events Committee and the future membership of the Committee. **(pages 28-29)**

Item 4

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 17 September 2026

Report of the Clerk of the Council and Responsible Financial Officer

COUNCIL MEETING MINUTES

1. PURPOSE OF REPORT:

To **CONSIDER** the minutes of the previous Town Council Meeting of the Town Council held on Thursday 16 July 2026 whether the attached minutes are a true and correct record and to be signed by the Mayor.

2. RECOMMENDATIONS:

Members are asked to:

- a) To **CONSIDER** and **APPROVE** Minutes.
- b) Minutes to be signed by the Mayor.

3. REPORT:

Appendix 4a provides a copy of the minutes of the Town Council Meeting held on Thursday 16 July 2026.

Jane Thomas - Clerk of the Council

KNOWSLEY TOWN COUNCIL

MINUTES

A Meeting of Knowsley Town Council was held on
Thursday 16 July 2026, in Community Room One, Community Pavilion,
Pool Hey, Stockbridge Village, commencing at 7.15 p.m.

ONE-MINUTE SILENCE

Before the commencement of formal business, the Mayor invited members to stand and observe a one-minute silence in memory of the Rt Hon Sir George Howarth, the long-serving former Member of Parliament for Knowsley and former Labour Government minister, who had recently died. Members stood in silence and paid their respects.

PRESENT

Councillors: D J Baum (Deputy Mayor), M Burke, B Donnelly, J Donnelly (Mayor of the Council), K Gregory, N Joseph, I Smith, B Thompson, L Tomlinson, F Wynn.

Officers: Jane Thomas (Clerk of the Council)

APOLOGIES

Councillors: M Burke

52. PUBLIC OPEN FORUM

No questions were received from members of the public.

53. DECLARATIONS OF INTEREST

Declarations of Interest were received from the following members:

Cllr I Smith - Agenda Item 9 Planning Notifications.

(NOTE: That in accordance with the Town Council's Code of Conduct, Cllr I Smith, declared an interest in the next item, stayed in the room, did not take part in any discussion and did not vote thereon).

54. MINUTES OF THE PREVIOUS COUNCIL MEETING

It was **UNANIMOUSLY RESOLVED** that the minutes of the Town Council Meeting held on Thursday 18 June 2026 be agreed as a true record and signed by the Mayor.

55. MINUTES OF THE COMMITTEES

It was **UNANIMOUSLY RESOLVED** that the minutes of the Finance and General Purposes Committee Meetings held on Thursday 18 June 2026 and Tuesday 7 July 2026 be agreed as true records and signed by the Chair of the Committee.

56. REPORTS FROM MEMBERS

Cllr L O'Keeffe raised the provision of food support during the school holidays for children

/.....
Knowsley Town Council
Minutes 2026/2027

eligible for benefits-related free school meals. She advised that the specific national funding previously used to provide supermarket food vouchers had ended and that the principal summer support was now provided through free Holiday Activities and Food (HAF) clubs. However, not all eligible children attend those clubs.

Cllr O'Keeffe proposed that the Town Council provide financial support through the four food banks serving the township.

It was **UNANIMOUSLY RESOLVED** that a grant of £500 be made to each of the four-food bank serving the township—a total commitment of £2,000—under section 137(3) of the Local Government Act 1972, to support food provision for local children and families during the school holidays.

57. ANNOUNCEMENTS FROM THE MAYOR

There were no announcements from the Town Mayor.

58. ANNOUNCEMENTS FROM THE CLERK OF THE COUNCIL

The Clerk informed members that preparatory work was under way to establish two new deposit accounts with Hampshire Trust Bank and United Trust Bank, subject to the Council's consideration of the Treasury Management report later in the meeting.

59. PLANNING NOTIFICATIONS

The following planning applications were considered by members:

26/00139/FUL, 26/00135/FUL, 26/00294/FUL.

Following consideration, it was **UNANIMOUSLY RESOLVED** that members had no objections to the above planning applications.

60. ANNUAL INVESTMENT STRATEGY 2026/2027

Members considered the draft Annual Investment Strategy for 2026/2027.

It was **UNANIMOUSLY RESOLVED** that the Annual Investment Strategy 2026/2027 be approved and a maximum investment limit of £120,000 per financial institution or banking group be adopted, subject to review of FSCS protection, counterparty risk and the Council's cashflow requirements.

61. TREASURY MANAGEMENT 2026/2027

Members considered the report on the investment of the Council's projected reserves.

It was **UNANIMOUSLY RESOLVED** that:

- (a) the report be noted;
- (b) the overall sum of £396,806 be invested as set out in the report;
- (c) new deposit accounts be opened with Hampshire Trust Bank and United Trust Bank;
- (d) the account signatories be authorised to manage the accounts on behalf of the Council, with the Town Clerk/ Responsible Financial Officer acting as the primary contact; and
- (e) any movement of funds require the authorisation of two signatories.

62. FINANCIAL MATTERS (APRIL TO JUNE 2026)

Members considered the payments and receipts and the First Quarter Budget Monitoring Report for the period April to June 2026.

.....
Knowsley Town Council
Minutes 2026/2027

It was **UNANIMOUSLY RESOLVED** that the Payments and Receipts for April to June 2026 and the First Quarter Budget Monitoring Report for 2026/2027 be noted.

63. **MOTION: FUNDING FOR ACCESSIBLE PATHWAY - KNOWSLEY RECREATION GROUND**

At the outset of the item, before any member spoke or any discussion took place, the Mayor stated that the matter should have been referred to the Finance and General Purposes Committee.

The Mayor cited Standing Order 1.12.5 and referred the item directly to the Finance and General Purposes Committee for consideration and report back to Full Council.

Item 13 was therefore deferred without discussion. No member moved or seconded the motion at this meeting.

The meeting closed at 7.35 p.m.

Date: 16 July 2026

Signed.....

Cllr J Donnelly

Mayor of the Town Council

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 17 September 2026

COMMITTEE MEETING MINUTES

1. PURPOSE OF REPORT:

To **CONSIDER** the minutes of the previous Committee Meeting, Human Resources Committee meeting Thursday 23 July 2026 and the previous Events Committee meeting Wednesday 26 August 2026, whether they are a true and correct record and to be signed by the Chair of the Committee.

2. RECOMMENDATIONS:

Members are asked to:

- a) To **CONSIDER** and **APPROVE** both Minutes.
- b) Minutes to be signed by the Chair of the Committee

3. REPORT:

Appendix 5a provides a copy of the minutes of the Human Resources Committee held on Thursday 23 July 2026.

Appendix 5b provides a copy of the minutes of the Events Committee held on Wednesday 26 August 2026.

Jane Thomas - Clerk of the Council

KNOWSLEY TOWN COUNCIL

MINUTES

A Meeting of the Human Resources Committee of
Knowsley Town Council was held on Thursday 23 July 2026
in the Committee Room, Community Pavilion
commencing at 5.30 p.m.

PRESENT

Councillors: D J Baum (Vice-Chair) V Boateng, J Donnelly,
B Donnelly, L O'Keeffe (Chair), L Tomlison.

Also in Present: Jane Thomas - Clerk of the Council

APOLOGIES

Councillor: I Smith

64. ELECTION OF CHAIRPERSON OF THE COMMITTEE FOR THE MUNICIPAL YEAR 2026/2027

Nominations were called for the position of Chair of the Committee for the
Municipal Year 2026/2027. There was only one nomination as follows:

Proposed: Cllr L O'Keeffe
Proposer: Cllr B Donnelly
Seconder: Cllr D J Baum

There being no further nominations, it was UNANIMOUSLY RESOLVED that
Cllr L O'Keeffe be duly elected to serve as Chair of the Committee for the Municipal Year
2026/2027.

65. ELECTION OF VICE-CHAIRPERSON OF THE COMMITTEE FOR THE MUNICIPAL YEAR 2026/2027

Nominations were called for the position of Vice-Chair of the Committee for the Municipal Year
2026/2027. There was only one nomination as follows:

Proposed: Cllr D J Baum
Proposer: Cllr B Donnelly
Seconder: Cllr J Donnelly

There being no further nominations, it was UNANIMOUSLY RESOLVED that
Cllr D J Baum be duly elected to serve as Vice-Chair of the Committee for
the Municipal Year 2026/2027.

/.....
Knowsley Town Council
Minutes 2026/27

66. **DECLARATIONS OF INTEREST**

There were no declarations of interest.

67. **ANNOUNCEMENTS FROM THE CHAIR OF THE COMMITTEE**

There were no announcements from the Chair of the Committee.

68. **ANNOUNCEMENTS FROM THE CLERK OF THE COUNCIL**

There were no announcements from the Clerk of the Council.

EXEMPT/CONFIDENTIAL

*(Under Section 1.10.1 of the Council's Standing Orders, it was **RESOLVED** that in view of the confidential nature of the business about to be transacted, it is advisable in the public interest that the public and press be temporarily excluded, and they are instructed to withdraw from the meeting for the following item)*

69. **INCREASE HOURS FOR ADMINISTRATIVE ASSISTANT**

RESOLVED: By four votes to two, to approve the recommendations in the confidential report, including increasing the Administration Officer's hours from 18 to 25 hours per week.

70. **ADDITIONAL HEALTH & SAFETY RESPONSIBILITIES AND PROPOSED OF A CARETAKER SUPERVISOR POST**

RESOLVED UNANIMOUSLY: To approve the recommendations in the confidential report, including the Caretaker Supervisor post and Salary Option 2.

The Meeting Closed at 6.45 p.m.

DATED: 23 July 2026

SIGNED:

Cllr L O'Keeffe
Chair of the Committee

/.....
Knowsley Town Council
Minutes 2026/27

KNOWSLEY TOWN COUNCIL

MINUTES

A Meeting of the Events Committee of
Knowsley Town Council was held on Wednesday 26 August 2026
in the Committee Room, Community Pavilion
commencing at 5.30 p.m.

PRESENT

Councillors: J Donnelly, V Boateng, K Gregory, N Joseph (Vice-Chair),
L O'Keeffe (Chair), L Tomlinson.

Also Present: Jane Thomas (Clerk)

APOLOGIES

Councillor: D J Baum,

71. PUBLIC OPEN FORUM

No questions were received from members of the public

72. DECLARATIONS OF INTEREST

Declarations of Interest were received from the following members

73. ANNOUNCEMENTS FROM THE CHAIR OF THE COMMITTEE

There were no announcements from the Chair of the Committee.

74. ANNOUNCEMENTS FROM THE CLERK OF THE COUNCIL

The Clerk informed members of Cllr Mark Burkes resignation from the Events Committee.

75. REQUEST FOR FUNDING SUPPORT – STOCKBRIDGE VILLAGE COMMUNITY MUSIC & ARTS FESTIVAL (FLOURISH & SUCCEED CIC)

Members considered the report of the Clerk of the Council and Responsible Financial Officer concerning a request from Flourish & Succeed CIC for funding of £1,500 towards the cost of marquee hire for the Stockbridge Village Community Music & Arts Festival, to be held on Sunday 30 August 2026 at Pool Hey Playing Field, Stockbridge Village.

Members expressed their support for the event and recognised the benefit it would bring to the local community.

Members noted that a dedicated events funding application form had not yet been formally agreed, and that the applicant had therefore completed the Council's existing Community Grant application

/.....
Knowsley Town Council
Minutes 2026/27

form in support of the request.

AGREED: That a dedicated events funding application form be developed and brought to a future meeting of the Committee for consideration.

Following discussion, a vote was taken on the level of financial support to be awarded.

RESOLVED: That funding of £1,500 be awarded to Flourish & Succeed CIC towards the cost of marquee hire for the Stockbridge Village Community Music & Arts Festival, subject to the conditions set out in the report.

Voting: Five Members voted in favour of an award of £1,500.

At her request, it was recorded that Cllr V Boateng voted in favour of an award of £1,000. Cllr Boateng confirmed that she fully supported the event but considered that £1,000 was a more appropriate level of funding, having regard to the need to ensure that the Events Committee's available budget could support events and activities across the wider township and was not disproportionately allocated to one area.

Members asked what options would be available should the Events Committee's budget become insufficient during the remainder of the financial year.

The Clerk advised that, subject to the Council's Financial Regulations and the relevant delegated authority, it may be possible for funds to be vired from another revenue budget heading. Any such proposal would need to be considered and approved by the body holding the appropriate delegated financial authority.

DATED: 26 August 2026

SIGNED:
Cllr L O'Keeffe
Chair of the Committee

/.....
Knowsley Town Council
Minutes 2026/27

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 17th September 2026

Report of the Clerk of the Council and Responsible Financial Officer

PLANNING APPLICATION

1. PURPOSE OF REPORT:

The purpose of this report is to seek Members' observation and comments, if any, on the planning applications received from KMBC relating to the Township.

2. MEMBERS ARE REQUESTED TO:

- Note the report.
- Provide any observations or comments on the applications listed in the report.

3. REPORT:

3.1 Knowsley Town Council is a statutory consultee in relation to planning application within the Township.

3.2 The table below details validated planning applications recently advised by the planning authority (KMBC) and upon which Members' observations and comments, if any, are sought.

3.3 Any additional planning will be added.

<i>App No.</i>	<i>Development</i>	<i>Applicant</i>	<i>Location</i>	<i>Case Officer</i>
26/00351/FUL	Erection of a single storey front, side and rear extension demolition of existing front extension	Mr M Turley	46 Sugar Lane,	Kate Pickles
22/00099/NMA1	application for a nonmaterial amendment following grant of planning permission 22/00099/FUL1 - erection of an industrial/logistics building (uses b2, b8 and e(g)(iii)) with ancillary offices, security gatehouse, transport office and associated works. approval sought to amend the kerb line in the proposed yard and the layout of HGV spaces	Graftongate Investments Ltd C/o Andrew Baker	Contract Chemicals Ltd Penrhyn Road Knowsley Business Park	Mark Quinn
26/00386/FUL	erection of a part two storey and single storey extension to side and rear with construction of pitched roof to front elevation	Ms Jessica Rae Murphy	5 Whitestone Close	Reece Black
26/00334/TCA	Fell 1 no. tree	Mr C Molden	1 Old Meadow,	Daniel Griffiths

Item 9

<i>App No.</i>	<i>Development</i>	<i>Applicant</i>	<i>Location</i>	<i>Case Officer</i>
26/00340/FUL	Erection of two storey side extension and single storey front & rear extension with partial demolition of existing garage	J Conner	39 Tithebarn Road	Reece Black

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 17th September 2026

Report of the Clerk of the Council and Responsible Financial Officer

COMPLETION OF THE EXTERNAL AUDIT FOR THE YEAR ENDED 31 MARCH 2026

1. PURPOSE OF REPORT:

Report detailing the outcome of the external audit relating to the financial year 2025/26.

2. RECOMMENDATIONS FOR MEMBERS:

Members are requested to **CONSIDER** the contents of the external Auditor's Report and **NOTE** the comments contained within.

3. BACKGROUND:

Local councils in England must complete an Annual Return summarising their financial situation at the completion of each financial year.

3.1 The Annual Return is made up of three sections:

- a) **Section 1:** Annual Governance Statement (completed by the Responsible Financial Officer and signed by the Town Council's Chairperson).
- b) **Section 2:** Accounting Statement (completed by the Clerk and signed by the Town Council's Chairperson).
- c) **Section 3:** External Auditor's Certificate and Opinion (completed by the Town Council's external auditors).

3.2 When all sections have been approved by the Town Council, the Annual Return is sent to the External Auditor. The External Auditor will add the certificate and opinion (Section 3).

3.3 The External Auditor Report should then be presented to the Town Council and a minute made to show that it has been approved and accepted. Any issues should

Item 10

also be presented to the Town Council and an Action Plan produced to indicate how any areas of weakness will be addressed.

4. KNOWSLEY TOWN COUNCIL ANNUAL RETURN YEAR ENDED 31 MARCH 2026:

The Annual Governance Statement (Section 1) was approved by the Town Council and signed by the mayor on 21 May 2026.

4.1 The Accounting Statement (Section 2) was approved by the Town Council and signed by the mayor on 21 May 2026.

4.2 The External Auditor certified (Section 3) the Annual Return on 24 August 2026.

5. EXTERNAL AUDITOR'S OPINION:

In the opinion of the External Auditor:

"on the basis of our review of Section 1 and Section 2 of the Annual Governance and Accountability Return (AGAR).in our opinion the information in Section 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern."

6. OTHER MATTERS:

There were no other matters

7. CONCLUSION OF AUDIT FOR YEAR ENDING 31 MARCH 2026:

The Notice of Conclusion of Audit, the Annual Governance Statement; the Accounting Statement and the External Auditor Report and Certificate have been displayed on the Town Council's website in accordance with the Accounts and Audit Regulations 2015.

8. COSTS OF EXTERNAL AUDIT:

The cost of the External Audit is £840.00

9. CONCLUSION:

It is **RECOMMENDED** that.

- a) The External Auditor Report for the Year Ended 31 March 2026 be **APPROVED** and accepted by the Town Council (*Appendix 10a*)

Jane Thomas – Clerk of the Council and Responsible Financial Officer

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of

Knowsley Town Council – LA0121

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2025/26

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

3 External auditor certificate 2025/26

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

24/08/2026

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 17 September 2026

Report of the Clerk of the Council and Responsible Financial Officer

APPOINTMENT OF INTERNAL AUDITOR FOR 2026/27

1. PURPOSE OF THE REPORT

- 1.1 To update members on the action taken following the Council meeting held on 19 February 2026 and to seek approval for the appointment of an Internal Auditor for the 2026/27 financial year.

2. RECOMMENDATIONS

Members are requested to:

- a) **NOTE** the action taken following the Council's resolution of 19 February 2026.
- b) **APPROVE** the appointment of Mr Neil Leadbetter as the Town Council's Internal Auditor for the 2026/27 financial year, at a fee of **£450 plus reasonable travel expenses**.
- c) **CONFIRM** that the appointment is subject to written confirmation of Mr Leadbetter's independence, absence of conflicts of interest and appropriate professional indemnity insurance.

3. BACKGROUND/REPORT

- 3.1 At its meeting held on 19 February 2026, the Town Council considered the effectiveness of its internal audit arrangements.
- 3.2 The Clerk was requested to make arrangements for the appointment of an Internal Auditor for the 2026/27 financial year; the Clerk has identified Mr Neil Leadbetter as a suitable candidate.
- 3.3 Regulation 5 of the Accounts and Audit Regulations 2015 requires the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes.
- 3.4 The 2025 edition of the *Practitioners' Guide* states that the two key principles to be considered when appointing an internal audit provider are independence and competence. It also advises that the auditor should have relevant knowledge of the public sector and an

Item 11

understanding of governance, accounting, financial controls, risk management, VAT and PAYE requirements as they apply to smaller authorities.

- 3.5 The Council should ensure that the appointed auditor has no actual or perceived conflict of interest and has not been involved in the Council's financial decision-making, management or control. Independence should be confirmed and reviewed annually.

4. PROPOSED INTERNAL AUDITOR

- 4.1 It is proposed that Mr Neil Leadbetter be appointed as the Town Council's Internal Auditor for the 2026/27 financial year.

- 4.2 Mr Leadbetter's relevant professional background and experience include:

- being a CIPFA-qualified accountant;
- undertaking his professional training at Sefton Metropolitan Borough Council;
- approximately 25 years' service with Lancashire County Council;
- experience as an Audit Manager, including acting as Chief Auditor for borough council clients;
- experience as Chief Internal Auditor at Lancashire County Council;
- 12 years' experience as a parish clerk; and
- currently providing internal audit services to three parish councils.

- 4.3 This combination of senior local government audit experience, professional accountancy knowledge and practical parish council experience demonstrates an appropriate level of competence for the role.

- 4.4 Before the appointment is finalised, Mr Leadbetter will be required to provide written confirmation that:

- he is independent of the Town Council and its members and officers;
- there are no actual or perceived conflicts of interest;
- he has appropriate professional indemnity insurance;
- he will undertake an audit proportionate to the Council's size, activities and financial risks; and
- he will complete the Annual Internal Audit Report within the AGAR and provide a supporting written report detailing any findings and recommendations.

5. FINANCIAL IMPLICATIONS

- 5.1 The proposed fee for the internal audit service is £450 plus reasonable travel expenses.

- 5.2 Any travel expenses will be reimbursed at the rate agreed in the letter of engagement and supported by an appropriate expense claim or invoice.

- 5.3 The total cost will be met from the Council's Auditor Internal / External budget.

Jane Thomas – Clerk of the Council and Responsible Financial Officer

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 17 September 2026

Report of the Clerk of the Council and Responsible Financial Officer

RISK ASSESSMENT **ANNUAL REVIEW FOR 2026/27**

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present for Members' consideration and approval the risk register for 2026/27. The review supports the Council's arrangements under the Accounts and Audit Regulations 2015 and its response to Assertion 5 of the Annual Governance and Accountability Return (AGAR).

2. RECOMMENDATIONS

Members are asked to:

- a) **NOTE** the report;
- b) **APPROVE** the Corporate Risk Register 2026/27 - Appendix 12a;
- c) confirm that the Council has assessed the risks it faces and has taken appropriate steps to manage those risks, including internal controls and external insurance where required.

3. BACKGROUND/REPORT

- 3.1 Regulation 3 of the Accounts and Audit Regulations 2015 requires the Council to ensure that it has a sound system of internal control which includes effective arrangements for the management of risk.
- 3.2 AGAR Assertion 5 asks the Council to confirm that it has carried out an assessment of the risks facing the authority and has taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance where required.
- 3.3 The annual internal audit provides independent assurance by considering whether the Council has assessed significant risks to achieving its objectives and reviewed the adequacy of the arrangements used to manage them. Responsibility for approving the risk assessment and the AGAR assertion remains with the Council.
- 3.4 Each risk is scored by multiplying probability (P) by impact (I), using a scale of 1 to 5. Scores of 1-7 are low, 8-14 are medium and 15-25 are high.
- 3.5 The register groups:

Item 12

- a) Manage risk by insurance
- b) Manage risk by working with others
- c) Manage risk by self-management/internal controls

3.6 The 2025 register has been updated and cross-checked against the Council's Financial Regulations 2026/27. The revised draft includes the newer controls for the corporate payment card, the Mayor's Charity Fund, grants and donations, procurement conflicts, asset control, digital/data compliance, cyber security and business continuity.

3.7 The register also records specific review actions rather than stating that no further action is required. This gives Members and the Internal Auditor a clearer audit trail of what must be checked, by whom and how often.

3.8 Members are therefore recommended to confirm that an assessment of risks has been carried out and that the appropriate steps have been taken to manage that risk, including the introduction of internal controls and /or external insurance where required 'and thereby approve the register.

4. APPENDICES

Appendix 12a – Corporate Risk Register

Jane Thomas Clerk of the Council and Responsible Financial Officer



KNOWSLEY TOWN COUNCIL CORPORATE RISK REGISTER

2026/27

FOR MEMBER REVIEW | Prepared 18 Aug 2026

Purpose	Annual assessment supporting AGAR Assertion 5 and the Council's system of internal control.
Scope	Corporate, financial, governance and operational risks. Task-specific assessments remain separate.
Review	At least annually and after any significant incident or change.
Status	Draft residual scores and actions for Member review and approval.

Risk scoring method

Probability (P) x Impact (I) = Risk score

PROBABILITY (P)	IMPACT (I)	RISK LEVEL
5 - Almost certain	5 - Catastrophic	High: 15-25
4 - Likely	4 - Major	Medium: 8-14
3 - Possible	3 - Moderate	Low: 1-7
2 - Unlikely	2 - Minor	
1 - Rare	1 - Insignificant	

Basis of scoring: Scores are draft residual ratings after the stated controls. Impact may include harm, financial loss, legal or governance failure, data loss and service disruption. Members should amend a score where local evidence, an incident, an audit finding or a change in circumstances indicates a different level of risk.

AREAS WHERE RISK MAY BE MANAGED THROUGH INSURANCE

POTENTIAL RISK		P	I	SCORE	CURRENT CONTROLS	2026/27 REVIEW / ACTION
1. Loss of or damage to Council buildings, contents, equipment and other physical assets.		2	5	10	Asset Register and annual physical check; CCTV and premises security; insurance schedule and declared values reviewed annually; insurer notified of material changes.	Confirm 2026/27 limits, excesses and declared values against current replacement costs and the Asset Register. Owner: Clerk/RFO; at renewal and after material change.
2. Injury to a member of the public or damage to third-party property arising from Council services, premises or activities.		2	5	10	Public liability insurance; premises and activity risk assessments; inspection and incident records; contractor and event-provider insurance checks.	All up to date, policy covers all premises, events and activities. Owner: Clerk/RFO; annually and before events.
3. Death, injury or illness of an employee arising in the course of employment.		1	5	5	Employers' liability insurance; Health and Safety Policy; role-specific risk assessments; training, PPE and accident reporting arrangements.	All certificate; policy limit and employee/activity details are current. Owner: Clerk with operational H&S lead; annually/quarterly.
4. Financial loss caused by theft, fraud or dishonesty by an employee or office-holder.		1	4	4	Fidelity guarantee insurance; payment authorisation and invoice certification; bank controls; member review; corporate-card limits and reconciliation.	Compare fidelity cover with the maximum funds held, including reserves and ring-fenced funds. Owner: Clerk/RFO and insurer; at renewal.
5. Defamation, libel or slander arising from official communications by employees or Members.		1	3	3	Insurance cover where applicable; Code of Conduct; officer oversight of official publications; legal advice sought for contentious material.	Covered by Zurich Owner: Clerk; annually.
6. Legal costs or liability arising from claims, disputes, employment matters or decisions.		2	4	8	Legal-expenses cover where applicable; Standing Orders and Financial Regulations; access to professional legal and HR advice; decisions formally recorded.	Confirm policy exclusions, excesses and notification requirements; ensure early notification of a potential claim. Owner: Clerk/RFO; annually/as required.
7. Cyber incident, data breach or IT failure causing financial loss or business interruption.		2	4	8	IT security with KMBC, access controls and backups; data-incident process; cyber insurance have been included within the Council's arrangements.	KMBC cover all IT security, incident-response support; align with backup and recovery arrangements. Owner: Clerk/RFO and IT provider; 2026/27.
8. Loss arising from Council events, hired-in equipment, cancellation or supplier failure.		2	3	6	Event-specific risk assessments; public liability arrangements; written supplier terms; provider insurance checks; notification to insurer where required. The use of an event assurance checklist insurance, cancellation, equipment and contractor evidence.	Owner: Clerk/event lead; for every event.

TABLE 2

AREAS WHERE RISK MAY BE MANAGED BY WORKING WITH OTHERS

POTENTIAL RISK		P	I	SCORE	CURRENT CONTROLS	2026/27 REVIEW / ACTION
1. Failure or poor performance by security, building-maintenance or other premises contractors.		2	4	8	Written specification or contract; procurement controls; competence and insurance checks; service monitoring and escalation arrangements.	Maintain a contract register and complete an annual performance, insurance and continuity review. Owner: Clerk/operational lead; annually.
2. Inadequate IT support, cyber protection, backup or system recovery.		2	4	8	IT support arrangement with KMBC; managed user access; routine backups; provider escalation; supplier-controlled security measures.	Confirm multi-factor authentication, privileged access and patching; test restoration from backup and document the result. Owner: Clerk and KMBC - IT provider; at least annually.
3. Inadequate external HR or payroll support.		2	3	6	Access to HR and payroll advice KMBC; written contracts and employee records; certified timesheets; authorised payroll amendments; regular payroll checks.	Review service scope, data security, cover during absence and escalation routes. Owner: Clerk/RFO; annually.
4. Inadequate competent support for health and safety.		2	5	10	Health and Safety Policy and specific assessments; designated operational support for inspections and action tracking; access to competent external advice.	Supervisor/Caretaker H&S lead, IOSH qualifications; review the H&S action log quarterly. Owner: Clerk/operational H&S lead.
5. Partnership or community-service arrangements fail to deliver agreed outcomes.		3	3	9	Written agreement or clear minute; defined roles, funding and reporting; regular contact; escalation and exit arrangements.	Review each material partnership against objectives, costs, safeguarding, data and reputation risks. Owner: Clerk/lead committee; annually.
6. Grounds-maintenance contractor fails to meet quality, safety or environmental requirements.		2	3	6	Service specification; contractor insurance and competence evidence; work records; site inspections; defect reporting.	Complete seasonal performance reviews and record remedial actions. Owner: operational lead/Clerk; quarterly in season.
7. Banking, borrowing, lending or investment provider arrangements are inadequate or fail.		1	4	4	Banking arrangements approved by Council; authorised mandates; accounts in Council name; investment and borrowing controls in Financial Regulations 5 and 8.	Review mandates, linked individuals, deposit protection/exposure and Investment Strategy. Owner: Clerk/RFO and Full Council; annually.
8. Contractor fraud, corruption, undisclosed relationships or improper influence affects procurement.		2	4	8	Standing Orders and Financial Regulations 15-18; declarations of interests; supplier disclosure requirement; controlled tender opening and formal decisions.	Use a procurement checklist and retain conflict declarations with each material procurement. Owner: Clerk/RFO and relevant chair; every procurement.

AREAS WHERE RISK MAY BE MANAGED THROUGH SELF-MANAGEMENT / INTERNAL CONTROLS

POTENTIAL RISK	P	I	SCORE	CURRENT CONTROLS	2026/27 REVIEW / ACTION
1. Financial records are incomplete, inaccurate or not maintained in accordance with statutory requirements.	1	4	4	Clerk/RFO responsibility; accounting records and supporting documents; invoice verification/coding; quarterly budget reports; bank reconciliations; internal audit.	Quarterly review of reconciliations, variances and control exceptions by Council or a designated Member. Owner: Clerk/RFO and reviewing Member.
2. Expenditure or activity is undertaken without an appropriate legal power or authority.	1	4	4	Agendas and reports identify authority; formal resolutions and delegated decisions recorded; Standing Orders, Financial Regulations and professional guidance used.	Record the legal power for grants, material expenditure and unusual decisions. Owner: Clerk and decision-making body; each decision.
3. Borrowing or investment restrictions and approvals are not followed.	1	4	4	Financial Regulation 8; arrangements in Council name; Full Council approval for relevant finance; Investment Strategy reviewed annually; documents held by Clerk.	Completed 2026/27 annual investment review. Owner: Clerk/RFO and Full Council.
4. Employment law, PAYE, National Insurance or pension requirements are not met.	2	4	8	Employment contracts; payroll records and certified hours; authorised changes; HMRC and pension submissions; access to HR/payroll advice.	Annual check of contracts, pay awards, pension duties, statutory policies and payroll controls. Owner: Clerk/RFO and HR Committee.
5. VAT or other tax is accounted for incorrectly or returns are late.	1	4	4	VAT coding and records; supporting invoices; periodic returns; reconciliation to accounts.	Document VAT review and reconcile each return to the ledger before submission. Owner: Clerk/RFO; each return.
6. The precept, budget or reserves are inadequate, inaccurate or not monitored.	2	4	8	Annual estimates and precept approval; capital/revenue budgets; quarterly income and expenditure statements; virements and urgent spending controlled by Financial Regulation 3.	Adopt and apply a reserves policy; include multi-year pressures and asset plans in budget setting. Owner: Clerk/RFO and Full Council; budget cycle/quarterly.
7. Community grants or donations are unlawful, inconsistent or not used for the approved purpose.	2	3	6	Financial Regulation 14A; approved application and criteria; budget and statutory power checked; delegated limit; grants register and evidence/recovery rights.	Record power, conditions and outcome for each award; present annual grants summary. Owner: Clerk/RFO and F&GP Committee.
8. Minutes, decisions or transparency information are incomplete, late or inaccurate.	1	3	3	Agenda and minute procedures; formal numbering and approval; decisions and votes recorded; publication of expenditure over £500 and other required information.	Use a publication checklist and retain evidence of approval and publication. Owner: Clerk/Administration Officer; every meeting/monthly.
9. Records, personal data, FOI requests or retention requirements are mishandled.	2	4	8	Records and request procedures; restricted access; retention arrangements; privacy information; controlled publication and disclosure.	Complete an annual data audit, access review and retention/deletion schedule; confirm authority-owned email and website arrangements. Owner: Clerk; 2026/27.
11. Members' interests, gifts/hospitality or procurement conflicts are not declared or managed.	2	4	8	Code of Conduct; registers and meeting declarations; Standing Orders; Financial Regulations 17 and 18; supplier relationship disclosures.	Issue annual reminders/training and retain procurement conflict declarations. Owner: Clerk/Monitoring Officer liaison; annually/as required.
12. The health and safety of employees, visitors, hirers or service users is not reasonably protected.	2	5	10	Health and Safety Policy; specific risk assessments and inspections; training and PPE; accident/near-miss reporting; operational action tracking; insurance.	Maintain a dated H&S action log; review high-risk actions promptly and report quarterly. Owner: Clerk with operational H&S lead.

POTENTIAL RISK	P	I	SCORE	CURRENT CONTROLS	2026/27 REVIEW / ACTION
13. Corporate payment card is misused or transactions are unsupported.	1	4	4	Financial Regulation 6A: card assigned to Clerk/RFO only; £1,000 single transaction and £2,000 monthly limits; receipts; monthly reconciliation and Member review.	Monthly review evidence, exceptions and receipts; review card limits annually. Owner: Clerk/RFO and Chair of Finance/designated Member.
14. The Mayor's Charity Fund is mixed with Council money or spent without authority.	1	4	4	Financial Regulation 9A: ring-fenced ledger; local-benefit and available-funds tests; direct bank payments; approval limits; no cash/personal-account payments; annual summary.	Reconcile the fund separately each month and present the year-end summary/disposal decision. Owner: Clerk/RFO and Full Council.
15. Procurement is non-compliant, poor value or vulnerable to fraud.	2	4	8	Financial Regulation 15 and 16 Official orders; best-value duty; contract thresholds; three tenders above £5,000; controlled tender opening; exemptions and decisions recorded; conflicts managed.	Use a procurement file checklist and record quotations, evaluation, authority, power, conflicts and contract monitoring. Owner: Clerk/RFO; every material purchase.
16. Asset records, custody, valuations or disposals are inadequate.	1	4	4	Items over £500 recorded in Asset Register, delivery checks; annual asset check; property records; Full Council authority for disposal of property/single assets over £1,000.	Reconcile the Asset Register to insurance and accounts; record location, custodian, condition and disposal approval. Owner: Clerk/RFO; annually.
17. Key-person dependency or insufficient cover prevents essential Council work during leave, illness or vacancy.	3	4	12	Administrative support; shared records and calendar; delegated arrangements; external payroll/IT/professional support; member contacts.	Adopt a business-continuity plan, document essential procedures and cross-train cover for statutory, banking, payroll, meeting and premises tasks. Owner: Clerk/HR Committee; 2026/27.
18. Cyber attack, account compromise, data loss or prolonged IT outage disrupts services.	3	4	12	KMBC - IT support, backups and access controls; antivirus/security updates; restricted financial access; incident escalation and supplier support.	Test backup restoration, review leavers' access and provide cyber-awareness training. Owner: Clerk and IT provider- KMBC; 2026/27/annually.
19. Cash, income, petty cash or debts are lost, misstated or misappropriated.	1	3	3	Financial Regulations 6 and 9; £300 petty-cash limit; receipts and supporting evidence; income banked separately; official receipts; debts reported.	Complete periodic petty-cash and income spot checks and document unrecovered debts. Owner: Clerk/RFO and reviewing Member; quarterly.

CONTROL ADEQUACY SUMMARY

Table 1 - Insurance	Adequate – Annual Reviews in place - Assets etc
Table 2 - Working with others	Adequate - Quarterly & Annual Reviews
Table 3 - Internal controls	Adequate – Quarterly & Annual Reviews, Adopt business-continuity plan & Reserves policy

INTERNAL AUDIT ASSURANCE

- Review the insurance schedule against the Asset Register, activities, employees, vehicles and maximum funds held.
- Confirm material decisions use the correct legal power and follow Standing Orders and Financial Regulations.
- Test arrangements intended to prevent and detect fraud, corruption.
- Test transactions from approval and invoice through to the accounting record and bank statement, including petty cash and corporate-card expenditure.
- Review bank reconciliations, budget reports, payroll changes, VAT returns, grant/charity records and evidence of independent Member review.
- Review evidence of business continuity, access control, backup restoration, cyber awareness and critical-supplier contingencies.
- Confirm the corporate risk register, H&S assessments and action logs are current.

Signed		Date	
Clerk/RFO	Jane Thomas	Approved by Council	[minute reference]

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 17th September 2026

Report of the Clerk of the Council and Responsible Financial Officer

REVIEW OF THE EFFECTIVENESS OF INTERNAL FINANCIAL CONTROLS

1. PURPOSE OF REPORT

To present the annual review of the effectiveness of the Town Council's system of internal financial control for Members' consideration and approval.

2. RECOMMENDATIONS

Members are asked to:

- a) note the report;
- b) To formally approve the review of Internal Financial Controls as detailed in appendix 13a to this report.

3. BACKGROUND /REPORT

- 3.1 Regulation 3 of the Accounts and Audit Regulations 2015 requires the Town Council to ensure that it has a sound system of internal control. The system must support the effective exercise of the Council's functions and objectives, effective financial and operational management, and effective arrangements for managing risk.
- 3.2 Regulation 6 requires the Town Council, in each financial year, to review the effectiveness of that system and to prepare an Annual Governance Statement in accordance with proper practices.
- 3.3 The 2026/27 Practitioners' Guide issued by the Smaller Authorities' Proper Practices Panel applies to the financial year ending 31 March 2027. The review supports the evidence needed for Assertion 2 of the Annual Governance Statement, which concerns the maintenance and review of an adequate system of internal control, including measures designed to prevent and detect fraud and corruption.
- 3.4 The review has been updated and cross-checked against the Town Council's Financial Regulations 2026/27 and the current proper practices. It replaces the narrower 2025 review.

Item 13

- 3.5 The review covers governance and delegated authority; budget setting and monitoring; accounting records and bank reconciliations; payments, income and cash; payment cards and petty cash; payroll, VAT, investments and borrowing; procurement and conflicts of interest; grants and the Mayor's Charity Fund; assets and insurance; annual accounts and transparency; fraud, cyber security and business continuity; and internal audit follow-up.
- 3.6 The Council's wider risk assessment is considered separately. The internal control review links to that assessment but does not replace it.
- 3.7 Effective internal controls reduce the risk of error, fraud, loss, non-compliance, weak value for money and interruption to Council services
- 3.8 Accordingly, Members are recommended to consider and approve the review as detailed in appendix 13a.

4 APPENDICES

Appendix 13a – KTC- Review of the effectiveness of internal financial controls

Jane Thomas - Town Clerk and Responsible Financial Officer

KNOWSLEY TOWN COUNCIL

A REVIEW OF THE EFFECTIVENESS OF INTERNAL FINANCIAL CONTROLS 2026/27

Using the Accounts and Audit Regulations 2015, the Practitioners' Guide 2026/27 and the Town Council's Financial Regulations 2026/27, the review of internal financial controls is set out below.

CONTROL AREA	TOWN COUNCIL POLICY	INTERNAL CONTROLS
Standing Orders	Standing Orders set out the general rules of business and delegated authority for the Town Council.	Reviewed annually and amended when required. The current version is available to Members and relevant staff.
Financial Regulations	Financial Regulations govern budgeting, banking, payments, income, payroll, investments, procurement, assets and audit.	Reviewed annually. Expenditure and contracts are authorised in accordance with the approved limits and procedures.
Accounts for Payment	All receipts and payments are recorded promptly and supported by appropriate documentation.	Invoices are checked before payment. Bank reconciliations are completed regularly, and quarterly budget reports are presented to Members.
Banking Arrangements	Banking arrangements are approved by the Town Council and administered by the Clerk and Responsible Financial Officer.	Income is banked promptly. Bank mandates and authorised signatories are kept under review and payments are properly authorised.
Payment Card and Petty Cash	The corporate payment card and petty cash are operated in accordance with Financial Regulations.	Receipts are retained, reconciliations are completed and the required independent Member checks are recorded.
Employment and Payroll	Salary scales, contracts, employment terms and policies are approved by the Town Council.	Payroll records are maintained and PAYE, National Insurance and pension contributions are paid by the required dates.
VAT	VAT is separately identified in the accounting records and returns or claims are made to HMRC.	Valid VAT invoices are retained, and VAT returns are reconciled and submitted within the required timetable.
Fixed Assets, Insurance and Long-Term Liabilities	The Council maintains an asset register, appropriate insurance and records of investments, borrowing and other long-term liabilities.	The assets, insurance cover, investments and liabilities are reviewed at least annually and reported to Members where appropriate.

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 17 September 2026

Report of the Clerk of the Council and Responsible Financial Officer

EVENTS COMMITTEE MEMBERSHIP

1. PURPOSE OF REPORT

- 1.1 To advise members of the resignation of a member from the Events Committee, and to ask the Council to determine whether the membership of the Events Committee should remain at seven members or be restored to eight.

2. RECOMMENDATIONS

- 2.1 That the Council **NOTES** the resignation of Cllr Mark Burke from the Events Committee, effective 20 August 2026.
- 2.2 That the Council determines whether the membership of the Events Committee:
 - (a) remains at seven members; or
 - (b) is restored to eight members by the appointment of a replacement member.
- 2.3 That, if the Council is minded to restore the membership to eight, it agrees to seek nominations and appoints a replacement member to the Events Committee at this meeting.

3. BACKGROUND/REPORT

- 3.1 The Events Committee was established with a membership of eight members.
- 3.2 Cllr Mark Burke has notified the Clerk of their resignation from the Events Committee, with effect from 20 August 2026. This reduces the current membership of the Committee to seven.
- 3.3 The size and membership of a committee is a matter for the Council to determine. The Council may leave the membership at seven or restore it to eight by appointing a replacement.

4. MATTERS FOR MEMBERS TO CONSIDER

- 4.1 **Remaining at seven members** — the Committee would continue with its current members. This is a workable number and requires no further action.

Item 14

4.2 Restoring to eight members — this maintains the original size of the Committee and may be preferred if members wish to keep a wider spread of involvement in events. If chosen, the Council will need to agree how the vacancy is filled and appoint a replacement.