

CHANDLER'S FORD PARISH COUNCIL – POLICY AND FINANCE COMMITTEE

23 APRIL 2018

Fryern Pavilion, Fryern Recreation Ground

COUNCILLORS PRESENT: Chairman Cllr Grajewski; Councillors Atkinson, Broadhurst, Cox, Duguid, Johnson and Luffman.

In Attendance: Duncan Murray (Parish Clerk).

Public Participation:

There were no members of the public present.

1. APOLOGIES

There were apologies from Cllrs Boyes, Jolly and Pragnell

2. DECLARATIONS OF INTEREST

None were declared.

3. TO ACCEPT THE MINUTES OF THE POLICY AND FINANCE COMMITTEE'S MEETING OF 12 FEBRUARY 2018 AS PREVIOUSLY AGREED AT THE PARISH COUNCIL MEETING OF 12 MARCH 2018.

These were accepted.

4. MATTERS FOR RESOLUTION

a) TO DISCUSS AND AGREE MEETING COMPLIANCE WITH THE GENERAL DATA PROTECTION REGULATIONS, AND APPOINTING THE PROPER OFFICER AS THE DATA PROTECTION OFFICER WITH TECHNICAL SUPPORT FROM OUR IT CONSULTANTS.

The Briefing Note was taken as read, and it was asked that thanks be recorded to the Clerk for such a comprehensive guide being produced. A Member made comment on the issues the GDPR brought for councillors as they would be counted as Data Controllers if they stored personal information from ward work.

Following proposal, seconding and on a show of hands the report was accepted and it was AGREED that the Clerk made the Council's Data Protection Officer.

b) TO ACCEPT THE FINANCIAL RISK ASSESSMENT REPORT PREPARED BY THE INTERNAL AUDITORS AS OF 19 MARCH 2018.

It was noted that the Internal Auditors reported that there were no areas that required action. One Member asked about there being no comment on the risk management of BACS payments. The Clerk responded that currently BACS payments were not processed. Following proposal, seconding and on a show of hands the Financial Risk Assessment Report was ACCEPTED.

c) TO ACCEPT THE INTERNAL AUDIT REPORT LETTER OF 19 MARCH 2018 DETAILING TESTS UNDERTAKEN DURING THEIR PENULTIMATE VISIT.

Following proposal, seconding and on a show of hands the Internal Auditors' Report Letter was ACCEPTED (report appended at the end, as part of the minutes). It was asked that thanks be minuted for the RFO and the Finance Officers' work to ensure proper controls were in place and followed.

D) TO AGREE THAT THE BALANCE UNUSED IN THE 2017-18 FINANCIAL YEAR FOR YOUTH WORK/COMMUNITY INTERVENTIONS SHOULD BE CARRIED FORWARDS TO THE 2018-19 FINANCIAL YEAR (£4K).

It was clarified that there was the intention of trialling this in the previous year, but that there had been delays in sorting out the joint funding, but the additional funds were required for start-up and slightly higher salary costs.

5. TO NOTE THE FINANCIAL REPORTS:

- i. **to Note provisional year-end figures from SAGE reports, Balance Sheet, Profit and Loss and budget to expenditure report,**
- ii. **to Note SAGE current account reconciliation from Barclays A/C from 1 December 2017 to 28 February 2018, and HSBC Events Account to 25 January 2018, and**
- iii. **to agree the payments made from the SAGE payment summary and to authorise payments due, to sign cheques.**

the Budget/Actual report was noted with the following variances:-

Expenditure –

Direct Costs: Up £11k due to H'bury Bollards (£5k), Defib @ Fryern £1.6k, Grass Cutting @ H'bury Rec (no grounds staff) £3k, Repairs H'bury Skatepark £4.5k = £14k, plus Ford Dropside Truck £9k
H'bury Pavilion Costs: £3.3k metered water leak

Overheads:

Fryern Pavilion Extension: mis-posting prof fees Hiltingbury Pavilion Extension £40k, Towrite (£11k) delivered and invoiced 4 April 17 not in 2016-17, plus other additional equipment (slitter, shredder, cobra mower, Brushcutter etc total for all (£9k)), repairs to Towrite £2.6k, wildflower seed £1.5k

Training Costs: Up £2.8k – training of new FM replacing wasted training on original G/Staff. Salaries down by £20k, Non-Domestic Rates Fryern £20k.

Income

Fryern up £7.8k on budget, Hiltingbury down £1.1k

Following proposal, seconding and on a show of hands the Budget Report, SAGE reconciliations were NOTED and the payments made and due were AGREED.

6. TO MATTERS TO BE TAKEN TO THE COMMITTEE'S NEXT AGENDA.

The returning draft Safeguarding and DBS Policy.

7. DATE AND TIME OF NEXT MEETING

Agreed as 7.00pm 11 June 2018, Fryern Pavilion, Greenways.

That being all the business the meeting closed at 7.25p.m. The Chairman of the committee commented that she was not running for re-election and thanked everyone for the support and challenges and the Clerk for his guidance. Another Member thanked the Chairman for chairing the meetings in a civilised manner.

Chairman.....



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19 March 2018

**Parish Clerk
Chandlers Ford Parish Council
Fryern Hill Pavilion
Greenways
Chandlers Ford
Hants
SO53 2LE**

Dear Mr Murray

**Internal Audit Letter Report for Chandlers Ford Parish Council 2017/18
October 2017 – February 2018**

A second visit for 2017/2018 was made on the 19 March 2018 to check that the Parish Council adhere to the requirements set out in the Governance and Accountability document for Smaller Authorities in England ensuring that compliance is maintained.

An Internal Audit testing strategy is set out in the current Governance and Accountability document for Smaller Authorities in England appendix 5. This covers a “suggested approach to internal audit testing” covering 10 aspects ranging from Proper bookkeeping right through to Year-end procedures. Our Internal Audit testing is based on this approach.

As part of the Internal Audit Review we checked that:

Bank Reconciliations

- the financial totals as at 30 September 2017 brought forward are accurately shown in the cash books.
- all un-presented cheques and un-banked income as at 30 September 2017 were checked to bank statements to verify these were banked in October 2017.
- all direct debits, standing orders, BACS and transfers were checked and accounted for in the period 1 October 2017 to 28 February 2018.
- all bank paying in slips were banked and agreed to bank statements in the period 1 October 2017 to 28 February 2018.
- bank reconciliations for all bank accounts had been carried out between 1 October 2017 to 28 February 2018, and totals agreed to those shown in the cashbooks.
- we checked and agreed the balance of the Petty Cash float to £100.00 as at the 19 March 2018.

Income and Expenditure

- all un-presented cheques and un-banked income information was checked as at 28 February 2018 to ensure that the details are accurately recorded in the Parish Council records.
- all Remittance Advices were checked and agreed to the cash book and bank statements for the period 1 October 2017 – 28 February 2018.

VAT

- it was noted that a VAT reimbursement claim for the period 1 September 2017 – 30 November 2017 was submitted for £7,121.79 and received on the 05 January 2018. A further VAT reimbursement claim was submitted for the period 1 December 2017 – 28 February 2018 for £15,562.47 and this was submitted to HMRC for reimbursement on the 16 March 2018.
- a test check was carried out on the VAT elements from payment vouchers to the reimbursement claim form for those invoices processed in December 2017– February 2018.

Invoice Payments

- a test check of the Invoice payment file was carried out (December 2017 – February 2018) to ensure that the totals paid by cheque or by BACS were authorised and matched the details in the cash book.

Payroll Information

- A test check of the payroll information for January 2018 was carried out to agree that the payments made to staff were appropriate and to ensure that all deductions for National Insurance, PAYE and Pensions contributions were correctly deducted and paid to HMRC and the Pension Provider.

Minutes of the Parish Council

- The Minutes of the Parish Council were checked through the Chandlers Ford Parish Council website for decisions and approvals for the period October 2017 – February 2018.

Investment Information

- It is noted that the Parish Council continue to hold a temporary investment with Eastleigh Borough Council and the current balance as per their letter received on the 1 October 2017 stands at £217,023.65.

Audit Opinion

It is our opinion that the various records and procedures in place for the Council provide an adequate standard of control.

All minor queries were resolved during the course of the audit for the period October 2017 – February 2018 for the various transactional elements.

A final visit has been agreed with the Parish Clerk to complete the 2017/2018 end of year internal audit checks and to sign the Governance and Accountability Annual Return 2017/2018 on Monday 18 June 2018.

This letter report should be noted and taken to the next meeting of the Parish Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Letter Report should be minuted by the Parish Council.

Yours sincerely,

Tim Light FMAAT
Internal Auditor