

WESTON AND CREWE GREEN PARISH COUNCIL

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02 December 2024

NOTICE OF THE MEETING OF THE FINANCE COMMITTEE

Parish Councillors are summoned to a meeting to be held on:

DATE: Friday 06 December 2024

TIME: 2.30PM

VENUE: Ashleigh, Main Road, Weston

Mark Robinson

Clerk to the Parish Council

Members of the Finance Committee

Paul Bate, Janet Chamberlain, John Cornell, John Densem (Alison Heler for information)

AGENDA

1. APOLOGIES FOR ABSENCE

2. DECLARATIONS OF INTEREST AND DISPENSATIONS

if a member is present at a meeting of the authority, and they have a disclosable interest in any matter to be considered or being considered at the meeting, they should disclose the interest to the meeting and follow the Council's code of conduct. Whilst the Clerk can offer guidance on the Code of Conduct, it remains the responsibility of the Member to decide whether they have an interest in a particular item. To consider any requests for dispensations.

3. MINUTES

To confirm the minutes of the meetings held on 04 January and 24 May 2024.

4. BUDGET AND PRECEPT 2025/26

To agree a Budget and Precept for recommendation to the Council meeting.

5. AUDIT REPORTS 2023/24

To receive the Audit reports and recommendations for the Council's response.
To appoint the Internal Auditor for the 2024/25 financial year.

6. FINANCIAL REGULATIONS

To approve the Council's Financial Regulations.

7. RISK SCHEDULE

To approve the Council's Risk Schedule

8. FIXED ASSET REGISTER

To approve the Council's Fixed Asset Register.

5. AUDIT REPORTS

Internal Audit Report:

The financial audit was carried out, on the 11th and 12th June 2024, based on records supplied by the Clerk for the financial year 2023 – 2024.

Methodology

1. The purchase invoices were cross matched against the itemised schedule and the dates and paid amounts were matched to the bank statements. There was a 100% match to both documents.
2. The receipts were cross matched to the itemised schedule and the dates and received amounts were matched to the bank statements. There was a 100% match to both documents.
3. The paid invoices were matched to entries on the Minutes of the Parish Council meetings. There was a 99.9% match. One invoice – line 65 for £200 was not recorded in the minutes,
4. With the merger of the two councils it was necessary to close existing bank accounts and open new ones with Unity Trust Bank. All transfers and closures have been completed seamlessly.
5. With the introduction of Unity and online banking this has simplified the transaction process. There are four bank signatories who can access and audit bank transactions.

Comment

Historically invoices have been presented for scrutiny at the Parish Council meeting, in order to record two signatures prior to the authorisation of cheque payments. With the introduction of Unity Bank online payments this practice was discontinued.

Following discussions with the Clerk, in future, invoices will be sent electronically to both the Chairman and Vice Chairman for scrutiny and authorisation prior to Parish Council meetings.

Audit carried out by.

Mr F D Fanstone.

Commentary:

Point 3 – authorisation for the payment was minuted under Request for Funding rather than the Payments section. All authorisations will be in accordance with Financial Regulations.

Comment – the assurance regarding invoices is incorporated into the new Financial Regulations and will be enacted following their approval.

External Audit Report:

Except for the matters below, 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:

The AGAR was not accurately completed before submission for review. The smaller authority has not restated the prior year figure when revaluing assets in Section 2, Box 9. Please note that the Practitioners' Guide allows smaller authorities to use any reasonable valuation method, provided that the prior year figure is restated for consistency and comparability.

Other matters not affecting our opinion which we draw to the attention of the authority: None

PKF Littlejohn LLP

Commentary:

Agreed - this was a historical issue and will be superseded moving forward.