

Minutes of a Meeting of Slip End Parish Council held on Wednesday 25th May 2011 at Peter Edwards Hall, Slip End at 7.30pm

Present: Councillors: Mr K Crossett (Chair) Mr S Fuell,
Ms S Minnighan

Apologies: Mr P Cooper; Mrs J Crawley; Mr S Baird; Mr K Holme

Also Present: Mr P Segal (Clerk)

11/12/13 **Declarations of Interest**

No declarations of interest were expressed on this occasion

11/12/14 **Review of Internal Audit Procedures**

The Clerk advised that the new regulations introduced four years ago remained in place for all Councils and similar bodies: namely that a review of the audit procedure is carried out annually. He explained that the following five areas need to be reviewed; Scope; Independence; Competence; Relationships; Audit Planning and Reporting. All members present agreed the following items;

To Consider the Scope of our Internal audit

The Clerk confirmed that the Internal Auditor will always have full access to all Bank Statements, cheque books, deposit books, minutes, budgets, and working documents (spreadsheets) etc. The internal auditor will select transactions at random and follow them through to find minuted approval of the expenditure, supporting receipts, cheque stubs, evidence of VAT reclaim (where appropriate) proof on bank statements and correct allocation on spreadsheets under appropriate headings. It was agreed that this was appropriate.

Independence

The Parish Council have agreed that there was a need for an experienced Clerk to audit the accounts and Miss Amanda Baldwin has again agreed to audit the 2010/11 Accounts. The cost would again be £100 and this had been approved. She is Clerk to two Parish Councils and a qualified Chartered Accountant. It was agreed that Miss Baldwin was completely independent of the Parish Council and had no personal financial interest, greater than any other member of the community.

Competence

The Parish Council agreed that Miss Baldwin had the ability and understanding of basic principles to undertake the work. The internal auditor also needs to understand the basic principles of this particular area of accounts - i.e precepts, need for Parish Council approval of all expenditure, budgeting etc. They also agreed that any future auditor appointed would also need to demonstrate these skills.

Relationships

The Parish Council agreed that the appointed internal auditor had nothing other than a professional relationship with the Parish Council members and the Clerk, and would have no reason not to carry out this piece of work in an objective fashion.

Audit Planning and Reporting

To support the audit procedure, the clerk confirmed that he would now provide quarterly reports of expenditure against budgeted figures, after receiving the latest Bank reconciliation, which would be checked and approved by Cllr Holme and be made available to all members.

At the year-end, the Clerk will provide the reconciled figures for the year for approval by all members, prior to the internal audit being carried out. This procedure has now been followed for a number of years. Additionally the Clerk will ensure that accounts are always be kept up-to-date, so that at any point in the year, figures and supporting paperwork can be checked and a report to the Parish Council can be requested from the Clerk. With effect from April 2009, all Invoices have been checked by a member of the Parish Council and cross-checked against the list of cheque requests and the cheque book.

11/12/15

Approval of End of Year Accounts

The clerk confirmed that the notice for the public to view the Accounts of the Parish Council for 2010/11 has been posted on all notice Boards for the required period.

The Clerk confirmed that Miss Amanda Baldwin had agreed to carry out the internal audit. He verified that she would have full access to all bank statements, cheque books, paying in books, the clerks expenses books, and that the relevant spreadsheets would be e-mailed to her. She will cross check a selection of items of her choice ensuring that each expense had been approved by the Parish Council, listed on the accounts for payment sheet which is presented at each meeting, and that the relevant invoices and cheque numbers correspond with the bank statements.

The Clerk confirmed that he will present Miss Baldwin's comments to the Parish Council at the next full meeting following the conclusion of her audit, or call an extraordinary meeting if she had any concerns.

The Clerk presented members with a summary of all the accounts for the year. He also presented each member with the bank reconciliation figures and a summary of all items on the external audit sheet which differed from the previous year by more than 10%. All members were satisfied with this information.

All members present agreed that the Accounts for 2010/11 financial year should be accepted.

This was proposed by Cllr Crossett and seconded by Cllr Minnighan and the following resolution was made:

It was resolved to approve the Accounts for 2010/11

Cllr Crossett and the Clerk signed the External Auditors form.

11/12/16

The Clerk read out each clause from the Annual Governance Statement, to which each answer from the Parish Council was affirmative. This section of the Annual Return form was then signed by the Clerk and Chair, Cllr Crossett.

There being no other business, the Chair thanked members for attending and reminded them that the next meeting would be held on Monday 6th June 2011 at Slip End Village Hall at 7.30pm

Signed
Chair

Date.....