

**Minutes of a Meeting of Slip End Parish Council held on Monday 27<sup>th</sup> May 2009 at Peter Edwards Hall, Slip End at 7.30pm.**

**Present:** Councillors: Ms S Minnighan (Chair for this meeting); Mr G Daniel: Mrs J Crawley

**Also Present:** Nikki West – Clerk

**Apologies:** Councillors: Mr K Crossett: Mr P Penman; Mr P Cooper; Mr S Fuell

**9/10/023 Declarations of Interest**

No declarations of interest were expressed on this occasion.

**9/10/024 Review of Internal Audit Procedure**

The Clerk advised that the new regulations introduced two years remained in place for all Councils and similar bodies: namely that a review of the internal audit procedure is carried out annually. She 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 statement and correct allocation on spreadsheet under appropriate heading. It was agreed that this was appropriate.

**Independence**

Two internal auditors have been used in recent years, Don Burford and Brian Church. The Parish Council agreed that both appointed internal auditors were completely independent of the Parish Council and had no personal financial interest, greater than any other member of the community. It was agreed to be beneficial that the same internal auditor is not used each year, to maximise independence. It was noted that Don Burford carried out the internal audit last year and that Brian Church had agreed to carry out the internal audit this year (i.e. 2008-9 accounts).

**Competence**

The Parish Council agreed that both the appointed internal auditors had the ability and understanding of basic accounting principles to undertake the work. The internal auditors also needed 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 internal auditors appointed would also need to be able to demonstrate these skills.

**Relationships**

The Parish Council agreed that the appointed internal auditors 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 Internal Audit procedure, the Clerk confirmed that she would always provide half-yearly reports of expenditure against budgeted figures, which will be checked & approved by Cllr Penman and 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 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 the Clerk will pass all invoices to a member of the Parish Council in order that they can be cross-checked against the list of cheque requests and the cheque book. That member will also initial all the invoices.

**9/10/025 Approval of End of Year Accounts**

The Clerk confirmed that the notice for the public to view the Accounts of the Parish Council for 2008/9 will be posted on the central post office noticeboard for the required period.

The Clerk confirmed that Mr Brian Church of Summer Street, Slip End had agreed to carry out the internal audit. She verified that he would have full access to all bank statements, cheque books, paying in books, the minute book, the clerk's expenses book and that the relevant spreadsheets would be emailed to him. He will cross-check a selection of items (of his 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 corresponded with the bank statements.

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

The Clerk presented members with a summary of all the accounts for the year. She 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 the 2008/9 financial year should be accepted.

This was proposed by Cllr Daniel and seconded by Cllr Crawley and the following resolution was made:

**It was resolved to approve the Accounts for 2008/9.**

Cllr Minnighan & the Clerk signed the External Auditors form.

**9/10/026**

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 & Chair, Cllr Minnighan.

There being no other business the Chair thanked members for attending and reminded them that the next meeting would be held on Monday 1<sup>st</sup> June at Slip End Village Hall at 7.30pm.

The meeting closed at 8.05 pm.

**Signed.....**  
**Chair.**

**Date.....**