

OGBOURNE ST GEORGE PARISH COUNCIL

EXTRAORDINARY COUNCIL MEETING MINUTES

Minutes of the Extraordinary Meeting of Ogbourne St George Parish Council
held at the Village Hall, Ogbourne St George on Thursday 15th June 2017
commencing at 7:30pm.

MEMBERS PRESENT: Cllr Mudge (Chair), Cllr Sandison, Cllr Tanner, Cllr Tuckey and
Cllr Utton

OFFICER PRESENT: Georgina Morgan-Denn, Clerk to Council

OTHERS PRESENT: There were no members of the public present

FC30/17 APOLOGIES
There were no Apologies.

FC31/17 DECLARATION OF INTERESTS
There were no Declarations of Interest.

FC32/17 YEAR END ACCOUNTS SECTION ONE ANNUAL RETURN (THE ANNUAL GOVERNANCE STATEMENT 2016/17)

Resolved: approved Section One of the Annual return with the below Statements.

1. 'We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.'

Resolved: yes

2. 'We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.'

Resolved: yes

3. 'We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of the council to conduct its business or on its finances.'

Resolved: yes

4. 'We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.'

Resolved: yes

5. 'We carried out an assessment of the risks facing the council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.'

Resolved: no

6. 'We maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems.'

Resolved: yes

7. 'We took appropriate action on all matters raised in reports from internal and external audit.'

Resolved: yes

8. 'We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the council and where appropriate have included them in the accounting statements.'

Resolved: yes

9. (For Local Councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and if required, independent examinations or audit. (This items was not applicable for Ogbourne St George Parish Council, the Clerk advised that the NA box needed to be ticked)

Resolved: not applicable.

The Chairman signed and dated Section One.

**FC33/17 YEAR END ACCOUNTS SECTION TWO ANNUAL RETURN
ACCOUNTING STATEMENTS 2016/17**

Resolved: approved Section 2 of the Annual return (the Accounting Statements 2016/2017).

The Chairman signed and dated Section Two.

FC34/17 YEAR END ACCOUNTS EXTERNAL AUDIT

Resolved: approved the sending to the accounts to the External Auditor by registered post and instructed the Clerk to upload of the Audit on the website to be compliant to the Transparency Act.

FC35/17 INTERNAL AUDITOR'S REPORT

Resolved: to note the Internal Auditor's report and following recommendations.

Bank Reconciliations

Audit Note: It was noted that the cashbook information for 2016/2017 contained details of outstanding payments as at the end of 2015/2016.

The Parish Clerk has included these sums in the 2016/2017 totals as at the 31 March 2017. We have now indicated those details relating to these entries and they have now been removed from the cashbook to ensure that the final balances and the bank account details agree as at the 31 March 2017.

Recommendations:

- **We recommend that bank reconciliation are carried out on a regular basis and should be signed and dated by the Parish Clerk.**
- **We recommend that the Chairman of the Parish Council should sign and date the bank reconciliations on a regular basis to confirm that bank reconciliations have been carried out accurately as part of Parish Council scrutiny role.**
- **We also recommend that the cheque book stubs should be initialled by two Councillors who are mandated to sign cheques to confirm the amounts paid are agreed to the payment vouchers. [Note: Members confirmed this process was already in place]**
- **We recommend that the cashbook entries for 2015/2016 are removed from the 2016/2017 cashbook and the totals agree to the bank account balances as at 31 March 2017.**
- **We recommend that each cheque should be recorded in the cash book as they are used to ensure that they are in sequential order of use.**

Income and Expenditure

Audit Note: We noted that the Parish Clerk continues to submit VAT reimbursement claims forms to HMRC on a twice a year basis.

Recommendation:

- **We recommend that in future the reimbursement claim form should be submitted quarterly or when the total for reimbursement reaches £100.**

Banking and Investments

Recommendation:

- **We recommend that consideration should be given to review the arrangements for keeping this bank account open. If it is considered necessary to hold this account then the Parish Council should seek to obtain better rates of interest for sums held in this bank account.**

Parish Council Insurance

Audit Note: Although the Parish Council now hold Insurance Cover it is noted that as part of the requirements to satisfy the Governance and Accountability for Smaller Authorities this should not lapse in future so to provide adequate cover to the Parish Council for its activities.

Assets Register

Audit Note: It was noted that the Assets Register has not been updated since 2012. The new Parish Clerk will be working with the Internal Auditor to bring the Assets Register up to date to ensure that all the assets owned by the Parish Council are identified and recorded on the Assets Register. Also where appropriate we will ensure that the Parish Clerk has included the information on the new Insurance Policy.

Risk Assessment

Recommendation:

- **We recommend that the Risk Register and risk assessment documentation is reviewed and updated in 2017/2018.**

Parish Council Minutes

Audit Note: It is noted that all Minutes should be formally signed by the Chairman of the Parish Council including each page being initialled to confirm that they are a true record of the decisions taken by the Parish Council has been implemented.

Overall Conclusion

A full check was carried out on the end of year documentation provided by the Parish Clerk to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals between 2015/16 and 2016/17 shown on the Annual Return in Section 2 as required by the External Auditor which is over 10%.

After consultation with the new Parish Clerk we are satisfied that the information provided confirms the accuracy of the details to be shown in Section 2 of the Annual Return and therefore have signed Section 4 of the Annual Return.

Due to the inadequacy of some of the internal control framework in 2016/2107 some of the internal control statements shown in Section 4 of the Annual Return have been completed giving a “No” opinion for 2016/2107. However, we are satisfied that the new Parish Clerk is now working toward ensuring those areas highlighted for improvement will be implemented during 2017/2018.

FC29/17

NEXT MEETING

The next meeting of the Parish Council will be on Thursday 13th July 2017.

There being no further business the Chairman closed the meeting at 7.45pm

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Cllr Gordon Mudge, Chairman, 13th July 2017