



Appleton Parish Council

Minutes of the meeting of the Finance and General Purposes Committee on Thursday 5th November 2020 at 9.30am

Present

Councillor P Walker, Councillor J Wheeler, Councillor S Benger and Councillor B Axcell.

Mrs J Monks (Clerk) and Mrs I Derbyshire (Assistant Clerk).

1. Welcome and apologies for absence

Councillor P Walker welcomed everyone to the meeting.

2. Members Code of Conduct

None declared.

3. Matters Arising

The clerk had contacted LiveWire several times regarding a refund for the BYP hire of the football pitches however to date had not received a response. A further refund however will be due to the second lockdown as such this would reviewed once they had re-opened.

The clerk confirmed that the electrical work at the Parish Hall and the servicing of the Fire Extinguishers had been undertaken on 3rd November 2020 and that the deep clean of the Parish Hall was undertaken on 5th November 2020.

The assistant clerk confirmed that the order had been placed for the replacement locks for the Parish Hall and that she would liaise with the contractor on this matter.

4. Internal Auditors report on interim Audit

The internal auditor had audited the accounts up to 30th September 2020 and had produced an internal auditor's report with recommendations which was as follows;

The internal audit of Appleton Parish Council is carried out by undertaking the following tests as specified in the Annual Return for Local Councils in England:

- *Checking that books of account have been properly kept throughout the year*
- *Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for*
- *Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks*
- *Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate*

- *Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for*
- *Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for*
- *Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied*
- *Checking the accuracy of the asset and investments registers*
- *Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)*
- *Year end testing on the accuracy and completeness of the financial statements*

The interim internal audit provide evidence to support the annual internal audit conclusion on the AGAR Annual Return for local councils.

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf.

As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

The report identified the following issues;

The Financial Regulations 4.4 state that:

'The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.'

The employment working party have arranged a meeting for Thursday 5h November 2020 and this will be reviewed by the Parish Council in the November Parish Council meeting.

The Financial Regulations section 3.1 require that 'The Finance Committee shall review its three-year forecast of revenue and capital receipts and payments.....' However, there is no three-year forecast in place at the council.

The clerk will produce a three-year forecast of revenue and capital receipts and payments for the next Finance and General Purposes Committee meeting in December.

The council should review Financial Regulations and ensure all regulations are complied with.

The Financial Regulations will be reviewed at the next Finance and General Purposes Committee in December.

There is no cybersecurity policy in place. In addition, training for employees and members including recognition of spam emails and unsafe links and attachments, and general cybersecurity awareness, has not been provided to date. The recommendation was that;

Cybersecurity policies and training regarding cybersecurity awareness are key measures to help prevent cybersecurity attacks and should be implemented at the council

The Assistant Clerk has drafted a cybersecurity policy. The Society of Local Council Clerks have a cybersecurity training session on 24th November 2pm to 3pm. The cost of this is £30.00 plus VAT per person.

Recommended that;

The clerk and assistant clerk both attend this cybersecurity training at the cost of £30 plus VAT per person and that a draft policy is considered at the next Finance and General Purposes Committee in December.

5. Village Life ‘What’s On’ Column subscription

The Parish Council has paid £180.00 plus VAT for the ‘What’s On’ column in the Village Life Magazine. Stockton Heath Parish Council and Grappenhall & Thelwall Parish Council also pay £180 each.

Total cost of the ‘What’s On’ column is therefore £540.00 per year.

Due to Covid-19 the Village Life Magazine has not been published since April 2020.

Councillor J Wheeler will contact the editor of the Village Live Magazine regarding this issue for further discussion at the next Finance and General Purposes Committee meeting.

6. St Mary Magdalene’s Church Donation for Christmas Tree

Following the last Finance and General Purposes Committee meeting on 3rd October 2020 the clerk had contacted St Mary Magdalene’s Church as requested. They had confirmed that they would like to borrow the spare Christmas lights and would welcome any donation towards the cost of Christmas tree.

RESOLVED that;

A donation of £150.00 would be made to St Mary Magdalene’s Church for a contribution towards the cost of a Christmas tree for an external display for the community in the surrounding area of St Mary Magdalene’s Church.

7. Parish Hall and Covid-19

The clerk advised that there may be further grants available from Central Government, however the details and eligibility for any grants has not yet been established.

This item was as such deferred until the next Finance and General Purposes Committee in December however if any grants became available and there was a short deadline the clerk would liaise with the Chairman of the Parish Council, Councillor J Wheeler and the Chairman of the Finance and General Purposes Committee, Councillor P Walker in order to submit any grant claim.

8. Parish Hall fees review for 2021/2022

The Parish Hall has been closed since March 2020 and no re-opening date is yet known. It was

recommended that;

This hall fees were reviewed as part of a Parish Hall re-opening plans.

9. Broomfields Youth Project grant application

Broomfields Youth Project submitted a grant application in March 2020. This was deferred due to Covid-19 and a representative from the BYP project attended the Parish Council meeting in October with an update.

The grant application is for £2,000 per year towards employing a school and Community Youth worker for 20 hours per week. It was

recommended that;

A grant of £2,000 was granted out of the youth budget.

It was noted that this was a one-off grant only and could not be awarded per year, however future grants could be submitted.