# MINUTES
# AMBROSDEN PARISH COUNCIL

**Councillors Present**: Dawn Seaward (Chair), Darren Mann (Vice Chair), Maureen Cossens, Joseph Holdway, Peter Jackson

**In attendance:**

This extra ordinary meeting was held to review and approve the Internal Audit Report and End of Year finances before the external audit deadline of the 30 June 2023.

**172.29062023.01 Governance**

**a.** Apologies for Absence: To receive apologies for absence from Members.

**b.** Declaration of Interests from Members on Agenda Items: To receive declarations of personal and/or prejudicial interests from Members in matters on the agenda.

None declared

**172.29062023.02 Finance**

**a.** To review and approve the Internal Audit Report

- "Invoices are not initialled upon authorisation, nor are they annotated with cross references to when paid. I would recommend implementing this to evidence who has authorised payments and that they have reviewed the payment being made. It is essential that detailed and complete records are held for all expenditure. I would recommend that a check is made against all transactions for 2022/23 to ensure that corresponding paperwork is in place to provide a clear audit trail."

It was agreed that the Council would look at methods in order to implement this.

- "It is strongly recommended that two signatories authorise payments that have been set up by the Clerk/RFO as administrator".

The Council feels that this is too complex and have asked if the OALC also recommends this. It was agreed the Clerk will speak to OALC for advice.

- "The precept was only described in terms of percentage increase. Local Government Finance Act 1992 s41(2) requires that precepts "be stated as an amount payable by the billing authority".

It was agreed that the precept would be stated as an amount payable and this would be reviewed when the precept is discussed again in December.

- “It is recommended that income is also reported in the minutes of the relevant month received”.

The Council discussed how we often receive income after a meeting which makes it difficult to include in the relevant month. However it was agreed that the income could be reported at the next meeting and subsequently recorded in the relevant minutes for that month.

- “As the cashbook was not accurately maintained, the bank reconciliations cannot have been verified to the cashbook. An independent review by the councillor responsible for internal review should be made quarterly at a minimum, and the bank reconciliations signed and dated as evidence. (Please refer to Financial Regulations paragraph 2.2)”

This aspect of the report was taken on board and the Council will seek to rectify this. It was resolved that an internal review would be made quarterly.

- “There were 6 payment entries into the cashbook which were never actually paid via BACS or cheque. The council should determine if this was an error, oversight or whether or not these payments are still due to be paid.”

It was agreed that the Clerk would liaise with the Village Hall about missed payments to ascertain what is outstanding.
It was resolved to accept that the other payments would not be paid due to the historic nature.

- “The online minutes for May, August, October & November 2022 are scanned copies of the signed hard copies. These are therefore not in an accessible format contrary to requirements in the 2018 Accessibility Act. Please replace them with PDF/A versions which have bookmarked headings.”

It was agreed that the Clerk would update these on the website.

**b.** To review and approve the Annual Governance Statement

**172.29062023.03** Section 1 of the Annual Governance Statement was reviewed in relation to the Annual Internal Audit Report for 2022/23 and it was resolved to accept and approve the statement.

**c.** To review and approve the Draft Statement of Accounts for Financial Year End 2022/2023

**172.29062023.04** The draft statement of accounts was reviewed. It was resolved to accept and approve the Accounting Statements for 2022/23 (section 2).

**d.** To review and approve the Year End Bank Reconciliation and Explanation of Variances

**172.29062023.05** The Year End Bank Reconciliation and Explanation of Variances was reviewed by Council and it was resolved to accept and approve these.

**e.** To review and approve Dates for Exercise of Public Rights

**172.29062023.06** The Dates for the Exercise of Public Rights were reviewed and it was resolved to accept and approve the dates as follows: date of announcement; 30 June 2023, commencing on the 3 July 2023 and ending on the 11 August 2023.

**f.** To review and approve monthly payments

It was resolved to accept and approve the monthly payments.

| Supplier | Reason |
|---|---|
| Village Hall | Extra Ordinary council meeting |

**g.** To review and approve invoices for payment

It was resolved to accept and approve the invoices for payment.

| Supplier | Reason | Amount |
|---|---|---|
| Deborah O'Brien | Internal Audit Fees | £120.00 |

**2.** Next Parish Council Meeting: 20 July 2023. Items for inclusion by Monday 10 July.