

Notes on points I raised in my 2014-2015 Report, together with suggested actions:

1. Financial Regulations:

New regulations were adopted on 20.07.15 but these, according to the copy included in the minutes, do not appear to have been finalised (eg: various bracketed sections remain which may need to be deleted if not relevant – see 6.21 and 6.22).

Action Point: Finalise Financial Regulations document (if necessary).

2. Payments controls:

Minutes record that the *Statement of Internal Control* was reviewed on 21.09.15. The date at the head of this document should be changed. I note a book is now being used to record checks by councillors on accurate recording of payments and receipts, etc.

I carried out sample checks on one minuted finance report, which appeared accurate. I checked all invoices in the file against the spreadsheet, cheque stubs, and bank statements. There appears to be one unpaid cheque (Cheque 012).

Action Point: contact payee for Cheque 012.

3. Inter-account transfers:

It was helpful to have a list of inter-account transfers.

4. VAT:

Record-keeping seems fine. The two unlisted amounts noted in my previous report were included in the 12.15 VAT claim.

5. Section 137:

I am not sure if any progress has been made in identifying donations to the History Group and PTFA as Section 137 (or not). I also note some debate about whether contributions to the Interactive Road Signs and junction improvements are within parish council powers. It is important that all proposed activities (such as the Queen's birthday celebrations; donation to GAPS to purchase equipment, etc) are correctly categorised, especially as the 2016/2017 Budget appears to have zero provision for Section 137 expenditure.

Action Points:

- **Ensure all payments are categorised correctly.**
- **Either include a Section 137 column on the Receipts/Payments spreadsheet, or identify these payments in the main listing.**

6. Risk Management Policy/Asset Register:

The Risk Management Policy and the Asset Register were reviewed in 2015.

Action Point: The dates on these documents should be changed.

7: Recreation Ground Committee:

I note that work on the new constitution to establish the legal status of the committee needs 'to be reinvigorated'.

Action Point: This should be addressed.

8. Budget:

The 2016-2017 Budget was approved on 16.11.15. Some headings need updating and some figures in the 'Reserves' section do not appear to be accurate (for example, 'Footpath Repairs' should be £3000?).

Action Point: Review Budget listings for 2016-2017 to ensure all items are accurate and complete and as agreed by Council.

9. Payroll controls:

I carried out a sample check on one payslip and figures appeared to be accurately recorded.

10: Other matters:

As far as I can see, there do not appear to be any other matters which may need addressing before the end of the financial year.

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21.02.16