

		
22-65	<p>FINANCE & GOVERNANCE</p> <ul style="list-style-type: none"> ● Accounting and Governance Review (AGAR) <p>(i) To receive and approve internal audit and supporting financial information.</p> <p>Following receipt of further financial documentation from Mrs Alexis Male on 25 July 2021, the following observations were made by Councillors upon review:</p> <ul style="list-style-type: none"> - Financial figures provided on 25 July do not match those provided to the Council on 3 June 2021. - A Financial Internal Audit has been satisfactorily completed and the auditor is satisfied the figures recorded are consistent with bank records. - A figure has been provided for the value of the total fixed assets but there is no supporting information detailing what the individual assets are. At present, the figure provided is for “Street Furniture” and there is also a disparity between the asset values recorded for 2020 and 2021. <p>The value of play equipment has been removed from the schedule and the fixed assets box on Section 2 of the AGAR (Accounting Statements) has been left blank by the clerk with the suggestion that councillors decide whether to include the play equipment. It was agreed that play equipment does not belong to the Parish, and it is assumed that previous meeting minutes would show that this may have been gifted. However, the Clerk previously informed Councillors that she was advised to remove the play equipment from the fixed assets register this year and it should not have been included the previous year.</p> <ul style="list-style-type: none"> - Councillor Angove recalls a piece of land was bought by the Parish Council to form an extension to the burial ground and that this should be included on the fixed asset register (and presumably insured). - It was noted that the Parish Council are Trustees to the Community Centre Association. - It was agreed that the Parish fixed assets are unknown and cannot be audited, and that a land registry search should be undertaken to ascertain Parish landholdings. 	

	<p>ACTION: Land registry search to be undertaken to ascertain Parish Council land ownership.</p> <p>(ii) To receive the receipts and payments account year ending 31/3/2021</p> <p>The receipts and payments account for the year ending 31/3/2021 has been received but shows a disparity when compared to financial information provided to Councillors on 3 June 2021.</p> <p>(iii) To review, agree and sign the Annual Governance Statement 2020/21</p> <p>The Chairman ran through the individual criteria with Councillors in Section 1 of the Annual Governance Statement:</p> <p>On the basis that that the internal auditor has seen bank statements and prepared a financial audit based on those accounts:</p> <p>1: It was unanimously agreed to tick YES.</p> <p>2: It was unanimously agreed to tick NO. <i>Reason: Councillors have not been provided with evidence to show that an adequate system of internal control is in place and therefore unable to review its effectiveness.</i> <i>Mitigating Action: A Finance & Governance Committee will be created to put in place systems that conform with all legal and financial requirements.</i></p> <p>3: It was unanimously agreed to tick NO. <i>Reason: Councillors have not been provided with evidence to show that an adequate system of internal control is in place and therefore unable to review its effectiveness.</i> <i>Mitigating Action: A Finance & Governance Committee will be created to put in place systems that conform with all legal and financial requirements.</i></p> <p>4: Following advice from the external auditor it was unanimously agreed to tick NO. <i>Reason: The External Auditor Report and Certificate 2019/20 notes that the Council failed to make proper provision during the year 2020/21 for the exercise of public rights and instructs the Council to answer No to Assertion 4 of the Annual Governance Statement for 2020/21 and ensure that it makes proper provision for the exercise of public rights during 2021/22.</i> <i>Mitigating Action: Proper provision for the exercise of public rights will be made during 2021/22. A Finance & Governance Committee will be created to put in place systems that conform with all legal and financial requirements.</i></p> <p>5: It was unanimously agreed to tick NO.</p>	<p>KS</p>
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*Reason: No evidence of a risk assessment has been provided to Councillors.
Mitigating Action: A Finance & Governance Committee will be created to put in place systems that conform with all legal and financial requirements.*

6: It was unanimously agreed to tick NO.

Reason: An adequate financial internal audit was completed but controls and procedures have not been provided for review.

Mitigating Action: A Finance & Governance Committee will be created to put in place systems that conform with all legal and financial requirements

7: It was unanimously agreed to tick YES.

8: It was unanimously agreed to tick NO.

Reason: Neither a fixed asset register nor detail of insurance(s) has been provided so Councillors are unaware of what potential financial impacts may be ahead.

Mitigating Action: A Finance & Governance Committee will be created to put in place systems that conform with all legal and financial requirements

9: It was unanimously agreed to tick NO.

Reason: Councillors are aware the Parish Council acts as Trustees to the Community Centre Association and have received a copy of the most recent accounts. Councillors are not apprised of their duties and responsibilities in this regard.

Mitigating Action: A Finance & Governance Committee will be created to put in place systems that conform with all legal and financial requirements

It was resolved that the Chairman and Councillor Shannon (for the Clerk) would sign Section 1 of the Annual Governance Statement 2020/2021 as per the above and a cover letter would be appended to Section 1 to provide appropriate explanations where NO has been ticked.

(iv) To review, agree and sign the Accounting Statements 2020/21 (Section 2 of the AGAR)

The Clerk, Mrs Alexis Male, provided the completed Accounting Statements (Section 2) for signature by the Chairman and the below was noted:

- The document is not signed by Mrs Alexis Male following completion; and
- The "fixed asset" box for 2021 is blank.

It was unanimously agreed that the blank "fixed asset" box be marked "unknown," and a fixed asset audit be undertaken as soon as possible by the future Finance and Governance Committee.

- To set a date for the Exercise of Public Rights

Following discussion, it was agreed that to meet the requirements for transparency the accounts information provided by the clerk to the Council to date should be published, even though Councillors agree the detail is not entire and cannot wholly approve them. It was agreed that an explanatory cover letter will be provided to the external auditors and the documentation available be submitted to the external auditors, PKF Littlejohn by Councillors Hann and Shannon.

It was resolved that the Notice of Public Rights and Publication of Unaudited Annual Governance and Accountability Return be completed as follows:

- Date of Announcement: Thursday 29 July 2021 (publish on website / Notice Board)
- Commencing on: Friday 30 July 2021
- Ending on: Sunday 29 August 2021

It was agreed that the internal auditor will be contacted and informed of the proposed calendar of events, and it will be communicated that the Council is satisfied that the internal financial audit completed is satisfactory.

ACTION: Contact internal auditor on 27 July 2021

KH

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

RP

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