

SHAVINGTON-CUM-GRESTY PARISH COUNCIL

MINUTES OF A MEETING OF THE FINANCE COMMITTEE HELD ON 19 APRIL 2017 IN SHAVINGTON VILLAGE HALL

PRESENT:	Councillor G McIntyre	Chairman
	Councillor W Cooper	Councillor K Gibbs
	Councillor W McIntyre	
APOLOGIES:	Councillor P Yoxall	

1 DECLARATIONS OF INTEREST

Members were invited to make any declarations of interest.

There were no declarations of interest.

2 MINUTES OF PREVIOUS MEETING

The Committee last met on 30 November 2016. There were no minutes of the meeting, but a detailed report, based on the Committee's recommendations, was submitted to full Council on 7 December 2016.

The documents comprised the Clerk's report and a budget monitoring statement, both of which were now submitted for information only.

3 ACCOUNTS – 2016-2017

3.1 Internal Audit – JDH Business Services

The Internal Auditor had requested accounts to be delivered before 28 April 2017 to Sandbach Town Council offices. The accounts would be returned, together with his report and invoice, on 10 May 2017. This would allow the Council to approve the accounts at its June meeting.

The auditor had requested the following information, some of which was provided at the meeting.

- (a) Completed Annual Return Section 1 and supporting accounts
The accounts had not yet been finalised as the bank statements to the 31 March 2017 were not currently available.
- (b) Prior year's certified annual return.
- (c) Prior year audit issues arising as reported to the Council by the external auditor.
- (d) Response to previous year's internal audit report.
- (e) Minutes of meetings for the financial year
Copy of risk assessment(s) carried out by the Council and Internal Control procedures.
This was carried out on 6 June 2016.
- f Insurance documents
- g Cash book (or equivalent) and bank reconciliations.
Available at the meeting for Members' consideration.
- h Bank Statements for the financial year and up to the date of audit.
- j All expenditure vouchers/invoices.
- k All income vouchers.
- l All subsidiary books and records for income and expenditure eg burial records, village hall hire.

- m Financial Regulations and Standing Orders of the Council.
- n All payroll records and HMRC returns including contracts of employment
- o VAT returns and supporting VAT records.
A copy of the VAT return would be provided for the auditor. Members commented that the VAT re-claimed was different from that which appeared on the accounts ledger. The Clerk explained that the re-claim cut across more than one financial year.
- p Evidence of the precept notification from Cheshire East Council.
- q Evidence of authorisation for clerk's salary and clerk/members' expenses.
- r The fixed asset register together with valuations.
The value of the assets, as shown on the insurance schedule, was different from that which had been added to the Annual Return in the previous financial year. The Clerk reported that a fixed assets register had not been transferred to her with other documents in September 2015.

Members commented that a number of assets had been excluded from the list.

The Clerk had contacted her predecessor to ask for a copy of the register. In the meantime, Members asked the Clerk to contact the insurers.
- s Budgetary control information including the calculation of the precept requirement.
- t Any other relevant documentation/correspondence that evidences the entries in the income and expenditure and the accounts of the council.

3.2 Accounts – 2016-2017

As noted above, the Clerk was awaiting bank statements showing the position on each account at 31 March 2017. Until these were received, the accounts could not be finalised.

Members considered the following documents, which were indicative only of the position at 31 March 2017.

Parish Council Account

1. Receipts statement
2. Expenditure statement (ledger for the year)
3. Receipts and Payments statement showing bank reconciliation.

Village Hall Account

4. Receipts Statement
5. Expenditure Statement (ledger for the year)
6. Receipts and Payments statement showing bank reconciliation

3.3 Cardiff Check

The Committee carried out a detailed Cardiff check on 24 individual payments made during the year and selected at random, sixteen from the Parish Council's main account and eight from the Village Hall account.

For each payment the Committee checked corresponding invoices, cheque books, bank statements and accounts ledger, and some reference to Parish Council minutes. All were found to be correct, other than cheque No. 529 for £349.49 (Parish Council account) which had been incorrectly typed in the accounts ledger.

RESOLVED: That the Committee record its satisfaction with the Cardiff check.

4 HALF-YEAR REVIEW OF ACCOUNTS

The Committee had not conducted a half-year review of the accounts during 2016-2017. Members were invited to consider setting a date for a review of the accounts for 2017-2018.

It was suggested that this be carried out towards the end of October, when the bank statements for the first half of the year should be available.

RESOLVED: That a meeting of the Finance Committee be held on Tuesday, 31 October 2017 at 3.00 pm in the Village Hall.

The meeting commenced at 7.15 pm and concluded at 8.45 pm