



Shavington-cum-Gresty Parish Council

Clerk: Carol Jones

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A meeting of the **Finance Committee** will be held on **Wednesday, 30 May 2018**
in Shavington Youth Club, Shavington at 7.30 pm

To: Members of the Committee

Date of issue: 25 May 2018

A G E N D A

1) ELECTION OF CHAIRMAN

In accordance with the Terms of Reference for the Committee, the Chairman of the Parish Council shall be Chairman of this Committee.

2) APOLOGIES

3) DECLARATIONS OF INTEREST

Members are invited to make any declarations of interest. The Clerk can advise but the decision to declare, or not, is for the parish councillor to decide based on the particular circumstances.

4) MINUTE OF THE MEETING HELD ON 31 OCTOBER 2017

To approve as a correct record the Minutes of the Meeting held on 19 April 2017. ✍

5) INTERNAL AUDIT OF ACCOUNTS 2017-2018

5.1 JDH Business Services Ltd has audited the accounts for 2017-2018 and its report is enclosed. ✍

The auditor has made the following observations/recommendations:

- The risk assessment was not carried out during 2017-2018. The Clerk had acknowledged this to the auditor; the risk assessment schedule was submitted to the Annual Meeting on 2 May 2018.
- Reserves in excess of 100%: The Council needs to identify, formally, earmarked reserves in the minutes and the year-end accounts. This can be recorded prior to the documents being submitted to PKF Littlejohn, the external auditor.
- Noted that there is no fixed asset register to support the previous asset values and that the Council is unlikely to secure a copy of the previous asset register. The Assets Working Group is planning to meet during July 2018 to discuss this.

To: Members of the Committee
Councillors B Gibbs, W Cooper, K Gibbs, G McIntyre and W McIntyre

- General Data Protection Regulation (GDPR). The auditor has asked the Council to consider the impact of GDPR.
This is being addressed by the Communications Committee, and at the Council meeting on 6 June, a draft Data Protection Policy, and other associated documentation, will be submitted for adoption.

5.2 Annual Governance and Accountability Return (AGAR)

A copy of the AGAR is enclosed. The order in which the sections are to be approved is specified. Section 1 (Annual Governance Statement) must be authorised first and the minutes recording the decision must clearly show the order in which the sections were approved. AP

In previous years, Clerks would complete the Annual Governance Statement on behalf of their Councils and submit it to the Parish Council for approval. This year, however, PKF Littlejohn LLP (external auditor), has asked that all local councils be specifically asked to approve the schedule (prior to the Clerk completing the document) to ensure that Members are fully aware of their responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the accounting statements.

The period during which electors may inspect accounting records is 11 June - 13 July 2018. A notice to this effect will be added to the website and published in the notice-board.

The AGAR must also be published on the website along with a statement that the Annual Return, as published, may be subject to change. The unaudited AGAR (i.e. prior to external audit) must be published before the start of the inspection period.

5.3 Detailed Receipts and Payments – 2017-2018

The following documents are also enclosed; these support the figures in the AGAR. AP

➤ Parish Council account –

- (a) Schedule of Expenditure
- (b) Schedule of Receipts

➤ Village Hall account –

- (c) Schedule of Expenditure
- (d) Schedule of Receipts

➤ Receipts and Payments summary

- (e) Parish Council account
- (f) Village Hall account

6 REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT

In accordance with the Accounts and Audit (Amendment) (England) Regulations 2006, the Parish Council is required to carry out a review of the effectiveness of internal audit of the Council's accounting, financial and other operations. The Regulations also require that the review of the effectiveness of the system of internal audit precedes the annual governance review. The checklist is enclosed. AP

A copy of the review report is required by PKF Littlejohn LLP, the external auditor.

7 GENERAL DATA PROTECTION REGULATION (GDPR)

The GDPR requires that local councils need to ensure security of data, and this will apply to parish councillors' email addresses. At present, each councillor uses their own personal e-mail address; however, to comply with GDPR, each parish councillor will be required to have their own dedicated Parish Council e-mail address.

The Finance Committee is asked to consider recommending to the Parish Council that dedicated (public) e-mail addresses be set up for each parish councillor. The cost is estimated to be approximately £60 per month.

8 DATE OF NEXT MEETING

The Committee is asked to agree a date for a meeting to be held in October to conduct a half-year review of the accounts, and to consider a first draft of the budget for 2019-2020.