Bromham Parish Council

Minutes of Meeting

Finance & General Purposes Committee

held Thursday 19 January 2023
in the Village Hall at 7:00pm

PRESENT: Trevor Roff
Sian Woodfine
Dylan Simmons
Liz Luder
Julie Betts, Parish Clerk (PC)

Action

PUBLIC QUESTION TIME

No members of the public joined the meeting and, therefore, no issues were raised during Public Question Time.

1/23 **APOLOGIES**

There were no apologies for absence. Note

2/23 **MINUTES OF PREVIOUS MEETING**

The minutes of the meeting held on 22 November 2022 were agreed as a correct record. PC

3/23 **DECLARATIONS OF INTEREST**

As previously declared. Note

4/23 **MATTERS ARISING**

(a) Decisions Confirmed by Full Parish Council

There were no specific decisions relevant to the Committee that were not included as part of agenda items. Note

(b) Other Matters Arising

All matters arising were considered as part of the agenda items. Note

5/23 **POLICIES AND PRACTICES**

(a) Grant Awarding Policy

Councillors reaffirmed the agreed the Grant Awarding Policy attached at **Appendix A.**

RESOLVED TO RECOMMEND:

That the Grant Awarding Policy be recommended for approved by the Parish Council

6/23 **ORDERS FOR GOODS, WORKS AND SERVICES**

There were no specific matters for consideration at the meeting.

7/23 **FINANCE**

(a) Review of Effectiveness of Internal Control

The Parish Council, as a corporate body, is responsible in law for ensuring that its financial management is adequate and effective, and that it has a robust system of internal control which includes effective management of all risk. Specifically, Regulation 4 of the Accounts and Audit Regulations (2003) requires audited bodies to conduct a review at least once a year of the effectiveness of its system of internal control and to publish a statement on internal control (statement of assurance) each year with the body's financial statements.

The Accounts and Audit (Amendment) (England) Regulations 2006 came into force on 1 April 2006; whilst many of the amendments clarify or correct elements of the original 2003 Regulations, two of the amended regulations in particular have an impact on the process for preparing the annual statement of assurance:

- Regulation 4 requires the findings of the review of the system of internal control to be considered by a committee of the relevant body, or by members of the body meeting as a whole.

- Regulation 6 requires bodies to review the effectiveness of their system of internal audit once a year and for the findings of the review to be considered by a committee of the body, or by the body as a whole, as part of the consideration of the system of internal control referred to in Regulation 4.

Cllr. Roff had reviewed the effectiveness of internal controls with the Parish Clerk and the report, attached at **Appendix B**, identified that the internal controls of the Parish Council are effective. The were no recommendations identified from the review.

The F&GP Committee considered the review of the effectiveness of internal audit that had been undertaken as part of its wider review of the effectiveness of the system of internal control. This included an assessment in relation to the following:

1. Scope of Internal Audit
2. Independence
3. Competence
4. Relationships
5. Planning and Reporting
6. Existing Internal Controls
7. Previous Internal Auditors report
8. Parish Council's risk assessment

RESOLVED TO RECOMMEND:

The Parish Council is recommended to approve the Review of the Effectiveness of Internal Control.

(b) Neighbourhood Plan Review Budget

A sum of £500 has been allocated in the 2023/2024 approved budget for the review of the Bromham Neighbourhood Plan.

The review will require work to revise the evidence base. It is anticipated that this would be funded by grants from Locality UK (awaiting confirmation that funding is available again for year 2023/2024) but Parish Council may be required to add some additional resource.

Councillors discussed the allocation of the additional £2,360 Council Tax Precept which was attributable to increased number of Band D equivalent properties in the village (2,171.86 calculated at 30 November 2022, compared to 2140.05 properties as at 30 November 2021)..

The meeting considered that the additional sum should be allocated to the contingency budget; additional funding for the Neighbourhood Plan review could then be considered from this sum if required.

RESOLVED:

That the £2,360 increase in Council Tax Precept, as a consequence of the Tax Base change, be allocated to the eneral Contingency.

8/23 **STAFFING ISSUES**

There were no matters for consideration at the meeting.

9/23 **HEALTH AND SAFETY ISSUES**

There were no matters for consideration at the meeting.

10/23 **CORRESPONDENCE**

There were no matters for consideration at the meeting.

11/23 **DATE OF NEXT MEETING**

The next meeting will be on Thursday 2 March 2023 at 7.00pm.

MINUTES AGREED: ____________________ Date: ___________2023

F&GP Chairperson

APPENDIX A

GRANT AWARDING POLICY FOR 2023-2024

Bromham Parish Council will consider applications for grants from voluntary groups or charitable organisations from available funds.

To qualify for an award the applicant must be able to demonstrate that any funding from Bromham Parish Council will benefit the Parish, or residents of the Parish.

Grant applications will be dealt with by the Full Council.

In determining the validity of an application, Committees will refer to the following guidelines:

Applications will be considered for the following purposes: -

1. For the purpose of purchasing equipment either in part or in full.
2. For the funding of transport that will enable group members to partake in a group trip or outing regardless of their incomes.
3. For training activities, or to purchase the expertise of an outside trainer/ instructor/ facilitator.
4. For activities that raise the profile of the area.
5. For running costs of a viable group that is experiencing a period of hardship.
6. For hosting special events or celebrations.
7. For the provision of recreational facilities.

Conditions: -

1. Grants will not be awarded to individuals.
2. Additional applications within a 12-month period will not normally be considered.
3. The award must be used for the purpose for which the application was made.
4. All awards must be properly accounted for, and evidence of expenditure should be supplied as requested. If Bromham Parish Council is not satisfied with the arrangements, they reserve the right to request a refund of monies awarded.
5. If the group is unable to use the award for the stated purpose, all monies must be returned to Bromham Parish Council.
6. Donations to Registered Charities in response to a general fundraising appeal will be restricted to an upper limit of £100.00.
7. Groups operating outside the parish boundary will normally be limited to an upper limit of £100.
8. Grants will ordinarily be limited to the amount set aside in the approved budget.

Eligibility: -

1. Any Charity, Voluntary Group or Community Organisation.
2. Agencies that operate within Bromham Parish and are of benefit to the local community, with the following provisos:

- Bromham Parish Council will not fund activities that it considers to be the responsibility of a Statutory Authority.
- Applications from schools for an activity that takes place within the school day will not be considered.
- Bromham Parish Council will not fund activities outside its powers and functions.

Adopted by:	F&GP Meeting	19 January 2023
Review Period:	Annually	Administration\Policies and Procedures

APPENDIX B

Report on the Effectiveness of Internal Audit

Trevor Roff
Julie Betts
16 January 2023

Cllr Roff considered the Councils internal controls, the previous year Internal Auditor's Report and the Risk Assessment Document

Internal Controls:	**Comment**	**Action**
Proper arrangements for the approval of expenditure	In place. As required by Financial Regulation 4.1	Online payments to be agreed prior to payment by signatory Councillor
Recording in the minutes of powers under which expenditure is being approved	In place. As required by Financial Regulation 4.1	None
Regular VAT returns to HM Revenue and Customs	Return made quarterly, unless large amount spent then ad hoc.	None
Contracts of employment for all staff annually reviewed by the Council, systems of updating records for any changes in relevant legislation	Not undertaken recently. Advice and updates from NALC/SLCC	Review on occasional basis
Training of RFO in matters of VAT	Most recent training January 2017	Clerk to consider further training when available
Regular Budget Monitoring	Yes reported regularly to F&GP Committee	Regular reports to F&GP Committee
Developing Systems of Performance Measurement	NA	Continue to ensure compliance. i.e. Contractors certificates etc.,
Procedures for dealing with and monitoring grants or loans made and received	Dealt with in F&GP Budget Updates	None required
Minutes properly numbered with master copy kept in safekeeping	Minutes available for pubic inspection	None required
Document procedures to deal with enquiries from the public	Correspondence log	None
Documented procedures to deal with response to consultation requests	Logged and circulated – evidenced in e-mail chains	None
Procedures for document receipt, circulation, response, handling and filing	Logged – evidenced in hard copy or e-mail chains.	None
Procedures in place for recording and monitoring Members interest, Gifts and Hospitality received	New Councillor Pack	Consider annual reminder at the annual meeting
Adoption of codes of conduct for members and employees	Declaration includes acceptance of codes of conduct	Consider annual reminder. Bromham Parish Council signed up to the Civility & Respect Pledge
Monitoring arrangements by the Council regarding Quality Council status	To be considered when new scheme is available	
Cash Handling	Post opened with 2 members of staff present.	None.

1. Meeting Standards:			
Expected Standard	**Evidence of Achievement**	**Yes or No**	**Areas for development**
1. Scope of internal audit	Terms of reference for internal audit were drawn up and will be considered by Parish Council at their March meeting. Internal audit work takes into account both the council's risk assessment and wider internal control arrangements. Internal audit work covers the council's anti-fraud and corruption arrangements.	**Yes**	
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations). Reports are made in own name to management. Internal audit does not have any other role within the council/board.	**Yes**	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	**Yes**	
4. Relationships	All responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files). Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary. (See Member training plan).	**Yes**	
5 Audit Planning and reporting	The annual internal audit plan taking into account the risks facing the council and would be considered by the March Parish Council meeting	**Yes**	

2. Characteristics of Effectiveness			
Characteristics of 'effectiveness'	**Evidence of Achievement**	**Yes or No**	**Areas for development**
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	**Yes**	
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	**Yes**	
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	**Yes**	
Add value and assist the organisation in achieving its objectives	The council makes positive responses to internal audit's recommendations and follows up with action where this is called for.	**Yes**	
Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	**Yes**	
Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	**Yes**	
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the council	**Yes**	

Previous Internal Auditors Report			
No issues.			

Risk Assessment	Comment	Action
Risk Assessment reviewed		

Summary & Recommendations

No outstanding issues.

Signed:

Trevor Roff
16 January 2023