

Westfield Parish Council

The Oval Office, St Peter's Business Park
Westfield, BA3 3BX

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Chairman: Cllr G Fuller Parish Clerk: Ms L J Close FSLCC



Established 2011

All Council Meetings are open to the Public and Press

9th December 2021

TO: a) Members of the Finance & Personnel Committee:
Cllrs Cooper, Fuller, Hopkins, Mansell, Moss, Williams, Wilkinson,
Wallbridge

b) All Other Members of the Council (for information)

Dear Councillor,

You are summoned to a **Meeting of Finance Personnel Committee**, on **Thursday 16th December 2021 at 9.30am** in the **Car Park, The Oval Office, Cobblers Way, Westfield.**

This will be preceded with a Consultation Meeting on Zoom on **Wednesday 15th December 2021 at 7pm** on Zoom, details below.

Join Zoom Meeting

<https://us06web.zoom.us/j/95182538708?pwd=eU4wRzR0VmtjUTZKODhNK0NSdjY5dz09>

Meeting ID: 951 8253 8708

Passcode: 239034

Public Questions

This section, at the Chairman's discretion may last up to 15 minutes and is not part of the formal meeting of the Council.

Jan
9/12/21

AGENDA

1. **APOLOGIES FOR ABSENCE AND TO CONSIDER THE REASONS GIVEN.**
Committee to receive apologies for absence and, if appropriate, to resolve to approve the reasons given in accordance with the Local Government Act 1972 s85(1)
2. **DECLARATIONS OF INTEREST AND DISPENSATIONS**
Members to declare any interests they may have in agenda items, in accordance with the requirements of the Council's Code of Conduct. The Committee may consider agreeing a dispensation, providing the request is put in writing and the dispensation is allowed on the grounds set out in s.33 of the Localism Act 2011.
3. **MINUTES**
To confirm and sign as a correct record the minutes of the Finance & Personnel meeting held on 17th November 2021 (**pages 1-4**)
4. **MONTHLY ACCOUNTS**
To agree the monthly accounts in respect of the following for October & November 2021:
 - Current Account (**pages 5-10**)
 - Corporate Treasury Account (**pages 11-15**)
 - Business Savings Account (**pages 16-20**)
(The interest rate at 1st December is still 0.40% variable)
 - Debit card expenditure sheet (**page 21**)There have been no Petty Cash transactions since the last meeting.
5. **SCHEDULE OF PAYMENTS REQUIRING AUTHORISATION**
As per item 5.2 of the Financial Regulations, a list of payments requiring authorization is attached. Signing of invoices and BACS authorization sheets to be completed upon approval of payments. (**page 22**).
6. **SCHEDULE OF PAYMENTS DUE ON A REGULAR BASIS**
As per item 5.6 of the Financial Regulations, a list of payments which arise on a regular basis as a result of a continuing contract, statutory duty or obligation such as salaries, PAYE and NI, superannuation and regular maintenance, is attached (**page 23**).
7. **FORWARD PLANNING AND THREE-YEAR FORECAST**
As per Financial Regulation 3, to review the three-year budget forecast and to make any necessary recommendations. To be circulated.
8. **INTERNAL AUDIT REPORT 2021/22**
To receive the report from the visit of the Internal Auditor and the annual Internal Audit report for 2021-22 (**pages 24-32**).

WESTFIELD PARISH COUNCIL

Minutes of the Finance & Personnel Meeting
Held on Thursday 18th November at 10.30am at the Car Park, Oval Office

Present: Cllr Philip Wilkinson (Chair) and Cllrs Diana Cooper and Pat Williams.

There was also a consultation meeting held remotely on Zoom on Wednesday 17th November 2021 at 7pm

Present: Cllr Philip Wilkinson (Chair) and Cllrs Geoff Fuller, Ron Hopkins, Robin Moss

Absent: Cllrs Diana Cooper, Lesley Mansell and Bryan Wallbridge & Patricia Williams

In Attendance: Lesley Close (Parish Clerk), Adam Faulkner (Finance Officer)

60. APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllr Pat Williams.

61. DECLARATIONS OF INTEREST AND DISPENSATIONS

There were no declarations of interest.

62. MINUTES

Resolved: that the Minutes of the Finance & Personnel meeting held on 20th October 2021 be agreed and signed as a correct record.

63. MONTHLY ACCOUNTS

Resolved: That the monthly statements for November be omitted from November's agenda for the purpose of refinement and reconciliation updates. Work is underway to present these reports in December.

64. SCHEDULE OF PAYMENTS REQUIRING AUTHORISATION

In accordance with item 5.2 of the Financial Regulations, the updated schedule of payments was considered at the meeting.

Resolved: a) that the schedule of payments due be agreed (attached as Appendix 1), that the invoices and the BACS authorisation sheet be signed accordingly and that the BACS payments be made by two councillors remotely via online banking;

b) That the Drainfast payment towards the cleaning of Norton Hill Pavilion's facilities in the amount of £145 be added to the schedule of payments.

65. SCHEDULE OF PAYMENTS DUE ON A REGULAR BASIS

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

In accordance with item 5.6 of the Financial Regulations, an updated list of payments which arise on a regular basis as a result of a continuing contract, statutory duty or obligation was considered at the meeting.

Resolved: that the schedule of payments be updated with £2121.58 to Greensward and £72 use of the boardroom at Oval Homes and agreed (attached as Appendix 2) and that the invoices and the BACS authorisation sheet be signed accordingly. That the BACS payments be made by two councillors remotely via online banking.

66. BUDGET 2022-23

There were no further amendments required at this stage.

Resolved: that draft 2 of the budgets be approved. This includes the addition of a new budget heading, Waterside Valley with a budget of £10,000.

67. STANDING ORDERS, DIRECT DEBITS AND BACS PAYMENTS

Resolved: that the list of standing orders and direct debits be noted and the continued use of online banking and BACS payments was approved.

CONFIDENTIAL MATTERS

It was resolved that, under Section 100A (4) of the Local Government Act, 1972, the press and public would be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information falling within those paragraphs indicated in Part 1 of Schedule 12A of the Local Government Act 1972, as amended.

68. STAFF REVIEWS

The Committee reviewed the report on the Finance Officer and the Admin Assistant's appraisals and heard a verbal report from the Chair of the Council on the Clerk's appraisal.

Resolved: That (1) following the staff appraisal of the Admin Assistant, a spinal point increase is made, sp 10 to sp 11, in the 7-12 sp range, backdated to 1/4/21;
(2) That it is noted that the staff appraisal of the Finance Officer came only 3 months into post. In line with usual practice, a further appraisal and recommendation to be made after six months employment and thus diarised for January 2022.
(3) That following the staff appraisal of the Parish Clerk, a spinal point increase is made, sp 31 to 32, in the sp 29-32 range, backdated to 1/4/21.
(4) that additional training be available to the Finance Officer if required or deemed acceptable for further progression.

The meeting closed at 7:20pm.

Minutes are draft until agreed at the next meeting.

Signed Dated.....

Westfield Parish Council

APPENDIX 1

Invoices for payment NOVEMBER						
Invoice Date	Supplier	Details	Nom code	Payment No. £ net	VAT	£ gross
21/10/2021	ALCA	VAT Training	4005/1	£30.00	£0.00	£30.00
25/10/2021	Signefex Ltd	Signs for Westhill Recreation Ground	4064/307	£77.00	£15.40	£92.40
25/10/2021	Signefex Ltd	Signage at Waterside Valley	4043/202	£188.00	£37.60	£225.60
2/11/2021	Rialtas Business Solutions Ltd	RBS MTD Software License	4027/1	£59.00	£11.80	£70.80
3/11/2021	GB Sport & Leisure	Repairs to Westhill & Norton Hill Equipment	4062/307 & 308	£558.00	£111.60	£669.60
4/11/2021	Total Gas & Power	Gas Supply to Norton Pavilion	4015/308	£52.91	£2.65	£55.56
5/11/2021	Ignyte Limited	Westfield Warbler Winter	4212/102	£1,000.00	£200.00	£1,200.00
8/11/2021	Archers Marquees	Marquees for Christmas Lights	4131/202	£285.50	£57.10	£342.60
					TOTAL	£2,686.56
Added since the agenda was distributed:						
16/11/2021	Ammerdown Estate	Christmas Trees	4223/202	£500.00	£0.00	£500.00
17/11/2021	DrainFast	Norton Hill Drain Clearing	4039/308	£145.00	£0.00	£145.00
					TOTAL	£645.00
<div style="border: 1px dashed black; padding: 5px; margin: 5px 0;"> This amount plus regular scheduled monthly payment </div> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> Highlight if over £5000 as this requires full Parish Council approval </div>						

Minutes are draft until agreed at the next meeting.

Signed Dated

Westfield Parish Council

APPENDIX 2

Schedule of regular payments 2021-22 amounts are all NET)

Supplier	Details	April	May	June	July	August	Sept	October	Nov	Dec	January	February	March	TOTAL TO DATE
Apollo Technology	IT Support costs	£0.00	£1,096.09	£0.00	£90.00									£1,186.09
Avon Pension Fund	Superannuation	£879.56	£879.56	£879.56	£879.56	£1,155.54	£870.40	£870.40	£870.40					£7,284.98
GPS Telecoms	Telephone and broadband	£67.93	£66.10	£68.56	£67.18	£67.07	£66.94	£71.68	£66.30					£541.76
Greensward	Grounds maintenance	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£0.00					£14,851.06
HIMRC	PAYE and NI	£313.77	£313.97	£313.77	£313.97	£375.53	£305.17	£305.37	£305.37					£2,546.92
Oval Commercial	Office Rental	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75					£6,718.00
Oval Commercial	Use of Boardroom	£0.00	£0.00	£0.00	£0.00	£0.00	£60.00	£60.00	£0.00					£120.00
Net Salaries (and expenses)	Office staff	£2,821.62	£2,821.42	£2,821.62	£2,821.42	£3,744.96	£2,794.17	£2,793.97	£2,793.97					£23,413.15
Public Works Loans Board	Westhill Play Area	£0.00	£0.00	£0.00	£3,686.72	£0.00	£0.00	£0.00	£0.00					£3,686.72
Ricoh	Photocopier	£148.41	£0.00	£0.00	£162.15	£0.00	£0.00	£160.03	£0.00					£470.59
Southern Electric	NH Pavilion	£0.00	£0.00	£117.76	£0.00	£0.00	£0.00	£0.00	£0.00					£117.76
Southern Electric	Christmas Tree	£0.00	£0.00	£28.29	£0.00	£0.00	£28.29	£0.00	£0.00					£56.58
SoVision IT	IT Support/Provider				£169.20	£169.20	£169.20	£180.60	£169.20					£857.40
Total Gas & Power	NH Pavilion	£0.00	£46.61	£0.00	£0.00	£47.52	£0.00	£52.91	£0.00					£147.04
Water2Business	Auto-watering systems	£0.00	£0.00	£0.00	£0.00	£57.71	£23.17	£0.00	£0.00					£80.88
Water2Business	NH Pavilion	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00					£0.00
Zoom subscription	Meeting space	£11.99	£11.99	£11.99	£11.99	£11.99	£11.99	£11.99	£0.00					£83.93
	Monthly Total	£7,204.61	£8,197.07	£7,202.88	£11,163.52	£8,590.85	£7,290.66	£7,468.28	£5,044.99	£0.00	£0.00	£0.00	£0.00	
	This amount plus one off payments													
	Highlight if over £5000 as this requires full Parish Council approval													

Minutes are draft until agreed at the next meeting.

Signed Dated

Date: 09/12/2021

Westfield Parish Council 2021-22

Page 1

Time: 11:57

Bank Reconciliation Statement as at 30/11/2021
for Cashbook 1 - Current Account

User: AJF

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Westfield Parish Council	30/11/2021	244	19,911.35
			<u>19,911.35</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			19,911.35
<u>Receipts not Banked/Cleared (Plus)</u>			
30/11/2021 TRSFR		27.94	
			<u>27.94</u>
			19,939.29
		Balance per Cash Book is :-	19,939.29
		Difference is :-	0.00

Receipts for Month 7

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	5,531.25					5,531.25	
	Banked: 01/10/2021	27.94						
	Nationwide Bank	27.94			1196	1	27.94	NW interest Oct 21
	Banked: 01/10/2021	103,825.00						
	Bath & NE Somerset Council	103,825.00			1176	1	103,825.00	B&NES Precept Oct 21
	Banked: 01/10/2021	5.00						
	Co-op Bank	5.00			4050	1	5.00	Dup Stmt Fee 1 Oct 21
115264930	Banked: 11/10/2021	7,275.05						
115264930	HMRC	7,275.05			105		7,275.05	VAT July-Sept
	Banked: 17/11/2021	7,500.00						
171121	Corporate Treasury Account	7,500.00			203		7,500.00	Cashflow Transfer Nov 21
	Total Receipts for Month	118,632.99	0.00	0.00			118,632.99	
	Cashbook Totals	124,164.24	0.00	0.00			124,164.24	

Payments for Month 7

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
02/08/2021	Water 2 Business (was BrisWate)	DDR0	28.01	28.01			501		Monthly Maintenance
03/08/2021	Public Works Loan Board	DDR11	3,686.72			4902	199	3,257.44	Loan Repayment
						4901	199	429.28	Loan Repayment
13/08/2021	GPS Telecoms	DDR12	80.48		13.41	4021	1	67.07	Telephone Bill Aug 21
24/08/2021	The Information Commissioner	DDR13	35.00			4024	1	35.00	Data Protection Fee
01/09/2021	Co-op Bank	DDR1	5.00			4050	1	5.00	Dup Stmt Fee 1 Sept 21
01/09/2021	Oval Commercial Estates	DDR2	420.00		70.00	4013	1	350.00	Oval Commercial Estates
01/09/2021	Oval Commercial Estates	DDR3	587.70		97.95	4013	1	489.75	Suite 5 September Rent
29/09/2021	Zoom Video Communications Inc	DDR-2	11.99	11.99			501		Zoom Month Sub Aug-Sep 21
30/09/2021	Co-op Bank	DDR4	68.60			4029	1	68.60	Petty Cash Withdrawal
01/10/2021	Water 2 Business (was BrisWate)	DDR1	26.18	26.18			501		Wells Road Water Bill Aug 21
01/10/2021	Water 2 Business (was BrisWate)	DDR2	79.38	79.38			501		Jubilee Green Water Aug 21
01/10/2021	Co-op Bank	DDR14	5.00			4050	1	5.00	Dup Stmt Fee 1 Oct 21
01/10/2021	Oval Commercial Estates	DDR15	587.70		97.95	4013	1	489.75	Suite 5 Rent Oct 21
14/10/2021	GPS Telecoms	DDR16	86.02		14.34	4021	1	71.68	Telephone Bill Oct 21
20/10/2021	Lesley Close	DDR9	105.46		14.60	4223	202	90.86	Food Drink Xmas Switch on
20/10/2021	Lamps & Tubes Illuminations Lt	B1761	6,156.00	6,156.00			501		Festive Lighting Display
20/10/2021	Glasdon UK Limited	B1762	367.50	367.50			501		Parts for Snow Gritters
20/10/2021	SoVision IT	B1763/1775	419.76	419.76			501		Monthly Bill 18 Oct - 17 Nov
20/10/2021	Youth Connect SW Ltd	B1764/1773	3,370.65	3,370.65			501		Hired Space Trinity Church
20/10/2021	Oval Commercial Investments Lt	B1752/SOs	3,095.10	3,095.10			501		Boardroom Hire Sept 21
20/10/2021	Archers Marquees Ltd	B1771	66.00	66.00			501		Marquee Jubilee Deposit
20/10/2021	The Royal British Legion	B1772	62.25	62.25			501		3 Poppy Wreaths
20/10/2021	Ricoh UK Ltd	B1774	192.04	192.04			501		Photocopier Bill Oct-Dec 21
20/10/2021	GreenSward Sports Consultancy	B1776	2,911.90	2,911.90			501		Grounds Maintenance
20/10/2021	GPS Telecoms Limited	DDR	246.83	246.83			501		Telephone Bill Oct 21
20/10/2021	HMRC	BACS	305.37				515	305.37	NIC-PAYE Month 7
20/10/2021	Avon Pension Fund	BACS	870.40				517	870.40	Pensions Month 7
21/10/2021	The Community Heartbeat Trust	B1760	282.00	282.00			501		Replacement AED Battery Elm
21/10/2021	Oval Commercial Estates	DDR17	72.00		12.00	4131	101	60.00	Boardroom Hire Oct 21
21/10/2021	Sovision IT	DDR18	203.04		33.84	4027	1	169.20	Monthly IT Support Oct 21
21/10/2021	Sovision IT	DDR19	216.72		36.12	4027	1	180.60	Office 365 Support
22/10/2021	Co-op Bank	DSNOVA	5.00				4050	5.00	Dup Stmt Fee Nov
24/10/2021	Westfield Parish Council	B1766-1768	2,794.17				516	2,794.17	October Salaries
25/10/2021	Zoom Video Communications Inc	DDR3	11.99	11.99			501		Monthly Subscription
27/10/2021	Corporate Treasury Account	271021	80,000.00				203	80,000.00	Cashflow Transfer Oct 21
Total Payments for Month			107,461.96	17,327.58	390.21			89,744.17	
Balance Carried Fwd			16,702.28						
Cashbook Totals			124,164.24	17,327.58	390.21			106,446.45	

Receipts for Month 8

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	16,702.28					16,702.28	
81021977	Banked: 01/10/2021	103,825.00						
81021977	Bath & NE Somerset Council	103,825.00			1176	1	103,825.00	Parish Precept Oct 21 - 49
	Banked: 01/10/2021	-103,825.00						
	Bath & NE Somerset Council	-103,825.00			1176	1	-103,825.00	Precept Duplicate
	Banked: 01/10/2021	-5.00						
	Co-op Bank	-5.00			4050	1	-5.00	Dupl Stmt Fee 1 Oct 21
NW Int	Banked: 01/11/2021	28.88						
NW Int	Nationwide Bank	28.88			1196	1	28.88	CHAPS November
	Banked: 03/11/2021	5,380.52						
CIL1704186	Bath & NE Somerset Council	5,380.52			1179	199	5,380.52	Bath & NE Somerset Council
	Banked: 19/11/2021	11,285.00						
	Bath & NE Somerset Council	11,285.00			1106	308	11,285.00	New Climber Norton Rec
	Banked: 30/11/2021	-56.82						
	Nationwide Bank	-56.82			1196	1	-56.82	NMInterest Sept 21 Reverse
	Banked: 30/11/2021	500.00						
	Westfield Primary School	500.00			4203	202	500.00	WPS Grant Reverse
	Banked: 30/11/2021	27.94						
TRFSFR	Nationwide Savings Account	27.94			204		27.94	NW Interest Nov 21
Total Receipts for Month		17,160.52	0.00	0.00			17,160.52	
Cashbook Totals		33,862.80	0.00	0.00			33,862.80	

Westfield Parish Council 2021-22

User: AJF

Date: 09/12/2021

Cashbook 1

For Month No: 8

Time: 11:58

Current Account

Payments for Month 8

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail	
6/08/2021	Samler Landscapes Ltd	B1746	-6,252.00		-1,042.00	4913	199	-5,210.00	Tree Surgery Services	
						320	0	5,210.00	Tree Surgery Services	
						6000	199	-5,210.00	Tree Surgery Services	
30/09/2021	Co-op Bank	DDR4	-68.60			4029	1	-68.60	Petty Cash Withdrawal Dupl	
20/10/2021	GPS Telecoms	DDR	-246.83		-27.75	4021	1	-67.07	Duplicate Payment	
						4021	1	-80.33	Duplicate Payment	
						4021	1	-71.68	Duplicate Payment	
21/10/2021	Sovision IT	DDR18/19	-419.76		-69.96	4027	1	-169.20	Reverse SoVision Oct 21	
						4027	1	-180.60	Reverse SoVision Oct 21	
						4050	1	5.00	Dup Simt Fee	
01/11/2021	Co-op Bank	DDR25	5.00			97.95	4013	1	489.75	Monthly Rent
01/11/2021	Oval Commercial Investments	DDR26	587.70		47.80	4062	308	238.67	Tree Stake & Tie Kit	
09/11/2021	Ornamental Trees	DDR20	286.47		2.15	4223	202	12.84	Gold Christmas Tinsel	
10/11/2021	Amazon EU S.a.r.l.	DDR22	14.99		3.94	4023	1	84.19	Office Stationery	
11/11/2021	Viking	DDR21	88.13		2.67	4223	202	13.32	Cable Ties	
11/11/2021	Amazon EU S.a.r.l.	DDR23	15.99		13.26	4021	1	66.30	GPS Telecoms	
12/11/2021	GPS Telecoms	DDR27	79.56			4223	202	16.44	Amazon 7696	
17/11/2021	Amazon EU S.a.r.l.	DDR28	16.44			501			VAT Training	
18/11/2021	Avon Local Councils Associatio	B1778	30.00	30.00		501			Westhill Park Signs ref 22828	
18/11/2021	Sign Efex Ltd (formerly Frome	B1779	92.40	92.40		501			Waterside Signs ref 22957	
18/11/2021	Sign Efex Ltd (formerly Frome	B1780	225.60	225.60		501			Monthly Maintenance Oct 21	
18/11/2021	GreenSward Sports Consultancy	B1781	2,545.90	2,545.90		501			RBS MTD Solutions License	
18/11/2021	Rialtas Business Solutions Lim	B1787	70.80	70.80		501			Suite 5 Office Rent Nov 21	
18/11/2021	Oval Commercial Investments Lt	B1790	587.70	587.70		501			Suite 4 Office Rent Nov 21	
18/11/2021	Oval Commercial Investments Lt	B1791	420.00	420.00		501			Boardroom Hire Oct 21	
18/11/2021	Oval Commercial Investments Lt	B1792	72.00	72.00		501			Play Equipment	
18/11/2021	G B Sport & Lelsure UK Limited	B1793	669.60	669.60		501			Maintenancee	
18/11/2021	Total Gas & Power	B1794	55.56	55.56		501			Pavillion Gas Aug-Oct 21	
18/11/2021	Ignyte Media Ltd	B1795	1,200.00	1,200.00		501			Westfield Warbler Winter	
18/11/2021	Archers Marquees Ltd	B1796	342.60	342.60		501			Marquees for Xmas Lights	
18/11/2021	HMRC	B1785	305.37			515		305.37	NIC - PAYE Month 8	
18/11/2021	Avon Pension Fund	B1786	870.40			517		870.40	Pensions Month 8	
18/11/2021	Avon Pension Fund	B1786	870.40			517		870.40	Pensions Month 8	
18/11/2021	Avon Pension Fund	B1786	870.40			517		870.40	Pensions Month 8	
18/11/2021	Oval Commercial Investments	DDR29	420.00		70.00	4013	1	350.00	Monthly Rent	
18/11/2021	Oval Commercial Investments	DDR29	420.00			4203	202	500.00	WP School Grant 21	
18/11/2021	Westfield Primary School	DDR30	500.00			4203	202	600.00	WVoices Grant	
18/11/2021	Westfield Voices	DDR31	600.00			4203	202	600.00	WVoices Grant	
18/11/2021	Westfield Voices	DDR31	600.00			4203	202	600.00	WVoices Grant	
18/11/2021	Oval Commercial Investments	DDR32	587.70		97.95	4013	1	489.75	Monthly Rent	
18/11/2021	Oval Commercial Investments	DDR32	587.70			4203	202	630.00	WAGS Grant	
18/11/2021	Westfield Allot & Garden Soc	DDR33	630.00			4203	202	750.00	Silver Band Grant	
18/11/2021	MSN & Radstock Silver Band	GR1	750.00			4203	202	750.00	Silver Band Grant	
18/11/2021	MSN & Radstock Silver Band	GR1	750.00			4203	202	750.00	Silver Band Grant	
18/11/2021	Mardons Carnival Club	GR2	750.00			4203	202	750.00	Mardons Grant	
18/11/2021	Mardons Carnival Club	GR2	750.00			4203	202	750.00	Mardons Grant	
18/11/2021	Citizen's Advice Bureau	GR3	1,000.00			4203	202	1,000.00	Citizen's Advice Grant	
18/11/2021	Citizen's Advice Bureau	GR3	1,000.00			4203	202	1,000.00	Citizen's Advice Grant	
18/11/2021	St Peter's Church	GR4	1,000.00			4203	202	1,000.00	PCC Grant	
18/11/2021	St Peter's Church	GR4	1,000.00			4203	202	1,000.00	PCC Grant	
19/11/2021	Co-op Bank	DDR01	5.00			4050	1	5.00	Dupl Simt Fee	
24/11/2021	Westfield Parish Council	B1782-1784	2,793.97			516		2,793.97	November Salaries	
24/11/2021	Westfield Parish Council	B1782-1784	2,793.97			516		2,793.97	November Salaries	
24/11/2021	Zoom	DDR02	11.99			4131	101	11.99	Monthly Subscription	
24/11/2021	Zoom	DDR02	11.99			4131	101	11.99	Monthly Subscription	
25/11/2021	Festive Lights	DDR03	122.93		20.49	4223	202	102.44	Fairy Lights	
25/11/2021	Festive Lights	DDR03	122.93			4223	202	102.44	Fairy Lights	
30/11/2021	Oval Commercial Estates	DDR24	-3,095.10			4013	1	-3,095.10	B1752/SOs Reverse	
30/11/2021	Oval Commercial Estates	DDR24	-3,095.10			4013	1	-3,095.10	B1752/SOs Reverse	
30/11/2021	Youth Connect South West	REV01	-3,370.65		-550.11	4237	202	-2,820.54	B1773/1764 Reverse	

Continued on Page 288

Payments for Month 8

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
30/11/2021	Youth Connect South West	DDR001	3,300.65		550.11	4237	202	2,750.54	B1764 Correction
30/11/2021	Samler Landscapes	REV02	6,252.00		1,042.00	4913	199	5,210.00	B1746 Correction
30/11/2021	Trinity Methodist Church	REV03	70.00			4237	202	70.00	B1773 Correction
Total Payments for Month			13,923.51	6,312.16	258.50			7,352.85	
Balance Carried Fwd			19,939.29						
Cashbook Totals			33,862.80	6,312.16	258.50			27,292.14	

**Bank Reconciliation Statement as at 30/11/2021
for Cashbook 2 - Corporate Treasury Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Corporate Treasury Account	30/11/2021	107	392,699.72
			<u>392,699.72</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			392,699.72
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			392,699.72
		Balance per Cash Book is :-	392,699.72
		Difference is :-	0.00

Receipts for Month 7

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	320,199.72					320,199.72	
	Banked: 27/10/2021	80,000.00						
271021	Current Account	80,000.00			201		80,000.00	Cashflow Transfer Oct 21
Total Receipts for Month		80,000.00	0.00	0.00			80,000.00	
Cashbook Totals		400,199.72	0.00	0.00			400,199.72	

Date: 09/12/2021

Westfield Parish Council 2021-22

Page: 2

Time: 12:35

Cashbook 2

User: AJF

Corporate Treasury Account

For Month No: 7

Payments for Month 7

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
17/11/2021	Current Account	171121	7,500.00			201	7,500.00	Cashflow Transfer Nov 21
	Total Payments for Month		7,500.00	0.00	0.00		7,500.00	
	Balance Carried Fwd		392,699.72					
	Cashbook Totals		400,199.72	0.00	0.00		400,199.72	

Receipts for Month 8

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	392,699.72					392,699.72	
	Banked:	0.00						
			0.00					0.00
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>392,699.72</u>	<u>0.00</u>	<u>0.00</u>			<u>392,699.72</u>	

Date: 08/12/2021

Westfield Parish Council 2021-22

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Time: 10:39

Cashbook 2

User: AJF

Corporate Treasury Account

For Month No: 8

Payments for Month 8

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
-------------	-------------------	------------------	---------------------	--------------------	--------------	------------	---------------	-----------------	---------------------------

0.00

Total Payments for Month

0.00

0.00

0.00

0.00

Balance Carried Fwd

392,699.72

Cashbook Totals

392,699.72

0.00

0.00

392,699.72

**Bank Reconciliation Statement as at 30/11/2021
for Cashbook 3 - Nationwide Savings Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Savings Account	30/11/2021	55	85,000.03
			<u>85,000.03</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			85,000.03
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			85,000.03
		Balance per Cash Book is :-	85,000.03
		Difference is :-	0.00

Date: 09/12/2021

Westfield Parish Council 2021-22

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Time: 12:33

Cashbook 3

User: AJF

Nationwide Savings Account

For Month No: 7

Receipts for Month 7

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	85,000.03				85,000.03	
	Banked:	0.00				0.00	
			0.00				
	Total Receipts for Month	0.00	0.00	0.00		0.00	
	Cashbook Totals	<u>85,000.03</u>	<u>0.00</u>	<u>0.00</u>		<u>85,000.03</u>	

Continued on Page

Payments for Month 7

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00					
	Total Payments for Month		0.00	0.00	0.00		0.00	
	Balance Carried Fwd		85,000.03					
	Cashbook Totals		85,000.03	0.00	0.00		85,000.03	

Date: 08/12/2021

Westfield Parish Council 2021-22

Time: 10:39

Cashbook 3

Nationwide Savings Account

Receipts for Month 8

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	85,000.03					85,000.03	
	Banked: 30/11/2021	27.94						
	Nationwide Bank	27.94			1196	1	27.94	NW Interest Nov 21
Total Receipts for Month		27.94	0.00	0.00			27.94	
Cashbook Totals		<u>85,027.97</u>	<u>0.00</u>	<u>0.00</u>			<u>85,027.97</u>	

Payments for Month 8

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
30/11/2021	Current Account	NW Int	27.94			201	27.94	NW Interest Nov 21
Total Payments for Month			27.94	0.00	0.00		27.94	
Balance Carried Fwd			85,000.03					
Cashbook Totals			85,027.97	0.00	0.00		85,027.97	

WESTFIELD PARISH COUNCIL DEBIT CARD SUMMARY

Report for F&P - December
SHEET

2021-22 - 9

REF	DATE	SUPPLIER	DETAILS	TOTAL	postage 4022/1	Grants 4203/202	Christmas 4223/202	Stationary 4023/1	VE Day event 4242/202	N/H maintenanc e	W/H Maintenanc e	Community Projects 4232/202	Hospitality 4131/101
DDR20	9/11/2021	Ornamental Trees	Tree Staking Kit	£286.47			£238.67						
DDR22	10/11/2021	Amazon	Christmas Tinsel	£14.99			£12.84	£84.19					
DDR21	11/11/2021	Viking	Stationery for Office	£88.13									
DDR23	11/11/2021	Amazon	Cable Ties for Christmas Lights	£15.99			£13.32						
			TOTAL (NET)	£349.02	£0.00	£0.00	£264.83	£84.19	£0.00	£0.00	£0.00	£0.00	£0.00
			VAT:	£56.56			£52.62	£3.94					
			TOTAL (Gros)	£405.58			£317.45	£88.13					

Added since the above was finalized

Finance Officer signature _____ Date _____

Counter signature _____ Date _____

Signed: _____ Date: _____

Signed: _____ Date: _____

Invoices for payment DECEMBER

Invoice Date	Supplier	Details	Nom. code	Payment No.	£ net	VAT	£ gross
18/11/2021	Ammerdown Estate	Christmas Trees	4223/202	B#1797	£500.00	£0.00	£500.00
18/11/2021	SoVision IT	IT Support Monthly Bill	4027/1	B#1799	£169.20	£33.84	£203.04
19/11/2021	A&L Couriers	Delivery of Westfield Warbler	4212/102	B#1800	£400.00	£0.00	£400.00
25/11/2021	Greensward Sports Consultancy Ltd	Monthly Grounds Maintenance	4039/307 & 308	B#1801	£2,121.58	£424.32	£2,545.90
26/11/2021	Community Heartbeat Trust	Red Dynamo Torch	4231/202	B#1807	£9.00	£1.80	£10.80
1/12/2021	Oval Commercial Investment Ltd	Suite 5 Office Rental	4013/1	B#1808	£489.75	£97.95	£587.70
1/12/2021	Oval Commercial Investment Ltd	Suite 4 Office Rental	4013/1	B#1809	£350.00	£70.00	£420.00
7/12/2021	SAS Event Barriers	Barriers for Christmas Switch On Event	4223/202	B#1810	£395.00	£79.00	£474.00
26/11/2021	Rialtas Business Solutions Ltd	OMEGA Training Session	4005/1	B#1811	£200.00	£40.00	£240.00
30/11/2021	Lamps & Tubes Illuminations Ltd	Christmas Lighting Display	4223/202	B#1812	£3,277.50	£735.75	£4,013.25
7/12/2021	Robert Wicke	Heritage Trail Maps	4227/202	B#1813	£40.00	£0.00	£40.00
22/11/2021	Trophies of Radstock	Engraved Christmas Decorations	4227/202	B#1814	£19.17	£3.83	£23.00
8/12/2012	SoVision IT	Microsoft Office 365, Sharepoint	4027/1	B#1815	£1,400.00	£280.00	£1,680.00
						TOTAL	£5,381.44

Added since the agenda was distributed:

						TOTAL	£0.00
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This amount plus regular scheduled monthly payment

Highlight if over £5000 as this requires full Parish Council approval

Schedule of regular payments 2021-22 amounts are all NET

Supplier	Details	April	May	June	July	August	Sept	October	Nov	Dec	January	February	March	TOTAL TO DATE
Apollo Technology	IT Support costs	£0.00	£1,096.09	£0.00	£90.00									£1,186.09
Avon Pension Fund	Superannuation	£879.56	£879.56	£879.56	£879.56	£1,155.54	£870.40	£870.40	£870.40	£1,006.11				£8,291.09
GPS Telecoms	Telephone and broadband	£67.93	£66.10	£68.56	£67.18	£67.07	£66.94	£71.68	£66.30	£66.49				£608.25
Greensward	Grounds maintenance	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£2,121.58	£0.00				£16,972.64
HMRC	PAYE and NI	£313.77	£313.97	£313.77	£313.97	£375.53	£305.17	£305.37	£305.37	£497.41				£3,044.33
Oval Commercial	Office Rental	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75	£839.75				£7,557.75
Oval Commercial	Use of Boardroom	£0.00	£0.00	£0.00	£0.00	£0.00	£60.00	£60.00	£0.00	£0.00				£120.00
Net Salaries (and expenses)	Office staff	£2,821.62	£2,821.42	£2,821.62	£2,821.42	£3,744.96	£2,794.17	£2,793.97	£2,793.97	£3,131.00				£26,544.15
Public Works	Westhill Play Area	£0.00	£0.00	£0.00	£3,686.72	£0.00	£0.00	£0.00	£0.00	£0.00				£3,686.72
Loans Board	Photocopier	£148.41	£0.00	£0.00	£162.15	£0.00	£0.00	£160.03	£0.00	£0.00				£470.59
Ricoh														£117.76
Southern Electric	NH Pavilion	£0.00	£0.00	£117.76	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00				£87.18
Southern Electric	Christmas Tree	£0.00	£0.00	£28.29	£0.00	£0.00	£28.29	£0.00	£0.00	£30.60				£997.59
SoVision IT	IT Support/Provider				£169.20	£169.20	£169.20	£180.60	£169.20	£140.19				£147.04
Total Gas & Power	NH Pavilion	£0.00	£46.61	£0.00	£0.00	£47.52	£0.00	£52.91	£0.00	£0.00				£80.88
Water2Business	Auto-watering systems	£0.00	£0.00	£0.00	£0.00	£57.71	£23.17	£0.00	£0.00	£0.00				£0.00
Water2Business	NH Pavilion	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00				£0.00
Zoom subscription	Meeting space	£11.99	£11.99	£11.99	£11.99	£11.99	£11.99	£11.99	£11.99	£0.00				£95.92
	Monthly Total	£7,204.61	£8,197.07	£7,202.88	£11,163.52	£8,590.85	£7,290.66	£7,468.28	£7,178.56	£5,711.55	£0.00	£0.00	£0.00	£0.00

This amount plus one off payments

Highlight if over £5000 as this requires full Parish Council approval

Westfield Parish Council

Internal Audit Report 2021-22 (Interim)

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2021-22 financial year, during our first interim visit to the Council, which took place on 8th December 2021: it will be updated following our final visit, the date of which has yet to be agreed, but will be timed to follow closedown and preparation of the year's detailed accounts by their externally contracted accountants.

Internal Audit Approach

In undertaking this, our first visit to the Council following our appointment as IA to the Council, we have in accordance with the requirements of the current "Practitioner's Guide", paid due regard to the materiality of transactions and their susceptibility to potential misrepresentation in the Accounts / AGAR, together with examining the overall governance framework. Our aim is to ensure that the Council operates robust control systems and that transactions are, as far as we are reasonably able to ascertain, processed in accordance with national and locally approved legislation and controls.

Overall Conclusion

We are pleased to record that no significant issues have been identified from the work undertaken to date, although we have noted a few areas where we consider controls could and should be further strengthened to safeguard not only public funds, but individual members of staff. Where we have identified such issues, we have highlighted them in the body of the detailed report following with appropriate recommendations also recorded and further summarised in the appended Action Plan. We ask that the report be presented to members with responses to the various recommendations indicating the Council's intended approach to addressing them in advance of our final review for the year.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the Council's accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers: we also aim to ensure the integrity of the data and that appropriate arrangements are in place for its security. The Council maintains its financial records using the Rialtas Omega accounting software.

Two bank accounts are in operation for day to day transactions with the Co-op bank (Current and Deposit) recorded in separate cashbooks. A third account is in place with Nationwide, again with a separate cashbook holding a proportion of the Council's surplus funds with detail also recorded in a separate cashbook in the accounting software. A further cashbook is in use to record the limited transactions to date in the year through the petty cash account (see later section of this report). We have: -

- Ensured the accurate carry forward of the prior year closing balances as reported in the certified 2020-21 AGAR to the current year's accounting records;
- Ensured that a comprehensive, meaningful and appropriate nominal coding and cost centre structure is in place to facilitate effective budgetary monitoring and control;
- Checked and agreed transactions in the current account cashbook to the supporting Co-op Bank statements for three months (April, July and November 2021);
- Checked and agreed the year to 30th November 2021 transactions on the Co-op and Nationwide deposit accounts to the supporting bank statements;
- Verified the reconciliations of the Co-op Current account between the cash books and the relevant bank statements as of 30th April, 31st July and 30th November 2021, plus on the Co-op and Nationwide deposit accounts as at 30th November 2021; and
- Reviewed the Council's IT back-up arrangements.

We are pleased to note that, in accordance with the adopted Financial Regulations (FRs Para 2.2 refers), a non-signing councillor is subjecting reconciliations to independent scrutiny and sign-off, although this has not taken place in recent months. Additionally, we have suggested to the Clerk and Finance Officer that, rather than print each account's month-end reconciliation, use is made of the "Combined bank reconciliation statement" that can be generated in the Management accounts suite of Omega programmes under "Annual Return", which would save the nominated councillor having to sign-off three separate monthly reconciliation statements.

We do, however, recommend that the month-end Trial Balance is printed off when the month's accounts are closed down which will provide evidence of the cashbook balance on each account: this should also be reviewed and signed-off together with the supporting bank statements as evidence that the councillor has verified the accuracy of cashbook and bank account balances as recorded on the month-end reconciliations.

Conclusions and recommendation

We are pleased to record that no significant concerns have been identified in this review area with periodic bank reconciliations generally bearing evidence of councillor scrutiny and agreement.

We shall undertake further work in this area at our final visit, including ensuring the accuracy of the year-end bank reconciliations and accurate disclosure of the combined cash and bank balances in the year-end AGAR.

- R1. *The "combined account bank reconciliations" should be printed off each month-end, rather than individual account reconciliations.*
- R2. *The councillor checking the reconciliations periodically should be provided with a print of the relevant month-end Trial Balance (Page 1 only), which identifies the month-end cashbook balances and the supporting bank statements, both of which should be signed-off and dated when checking the reconciliations, thereby evidencing agreement of the relevant detail on the reconciliation statements.*

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place, that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we may reasonably be expected to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We are pleased to note that both SOs and FRs have been reviewed, are in line with the latest NALC model documents, and been re-adopted formally by the Council at the meeting held on 4th May 2021, also that both record a consistent value of £25,000 for formal tender action and the need to publicise potential contracts in excess of that value on the Government's Contract Finder website.

We have reviewed the Council and standing committee meeting minutes reading those to date in 2021-22 as posted on the Council's website to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist.

We are pleased to note that a wide ranging raft of formally documented financial and other procedures is in place, which we consider an example of best practice affording a degree of cover in the event that any key officer may be unavoidably off work for any significant period of time.

We are also pleased to note that the external auditors have signed-off the 2020-21 certificate on that year's AGAR with no qualification and a relatively minor comment in relation to the offset of income from an insurance reclaim against the associated expenditure, rather than record it as a separate income item.

Conclusions

We are pleased to record that no issues arise in this area currently warranting formal comment or recommendation. We shall continue to monitor the Council's approach to governance at future visits, also continuing our examination of Council and Committee minutes.

Review of Expenditure & VAT

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Suitable documentation supports the payments, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount; and
- An official order has been raised on each occasion that one would be anticipated.

We have discussed the control procedures in place over the approval and release of payments, all of which we consider sound and appropriate for the Council's present requirements with members visiting the Council's offices and physically releasing the payments online, following their set-up by the Finance Officer.

We have selected a test sample of 36 individual payments processed in the financial year to 30th November 2021 for compliance with the above criteria. Our test sample includes all payments individually in excess of £1,000, plus a more random selection of every 20th payment as listed in the cashbook totalling £165,720 and equating to 91% by value of non-pay related payments in the year to that date: the high percentage arises as the cost of the land purchase during the year is included in the test sample.

We have checked and agreed detail of the final 2020-21 and first two quarterly HMRC VAT reclaims to the underlying detail in the Omega control account for the year to 30th September 2021 ensuring appropriate recovery with no issues arising.

We note that the Purchase ledger suite in the Rialtas accounts is in use and, in checking the nominal account codes in the above test sample, we have noted that the payment made to Samler Landscapes for tree works paid by direct debit in November 2021 has effectively been entered twice in nominal account code 4913 and still appears as an unpaid item in the Purchase Ledger: appropriate action is required to "clear" the entry from the Purchase ledger effectively reducing the duplicated payment / expense recorded in the nominal account code.

Conclusions and recommendation

We are pleased to record that no significant concerns have been identified in this area of our review process to date, other than in relation to the duplicated recording of the cost of tree works and related uncleared entry in the Purchase ledger.

We will extend our test sample applying the same criteria at our final review visit also examining the final two quarterly VAT reclaims for the year and agreeing detail to the Omega control account.

- R3. *Appropriate action should be taken to clear the duplicated tree works cost in the nominal expense code, also clearing the apparently "unpaid" entry in that respect the Purchase ledger.*

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring

that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We are pleased to note that the Council has a comprehensive Risk Management Strategy in place, supplemented by detail Financial Risk Assessments generated through the LCRS software, which was last reviewed in December 2020 and adopted by the Council. We understand that a further review will be undertaken prior to the financial year-end and will check the outcome at our final visit, also ensuring formal adoption in line with the requirements of the Governance and Accountability Manual – The Practitioner’s Guide, which requires risk assessments to be reviewed and adopted at least once in each financial year.

We have examined the current year’s insurance schedule with “Local Councils MTA” and consider that the level of cover in place is appropriate for the Council’s present requirements with Employer’s and Public Liability both standing at £10 million, Fidelity Guarantee cover at £750,000 and Business Interruption “Loss of Revenue” cover in place at £4,500.

Conclusions

We are pleased to record that no matters arise in this area currently: we shall continue to monitor the Council’s approach to risk management at future reviews, also ensuring review and re-adoption of the LCRS risk assessments prior to the financial year-end.

Budgetary Control & Reserves

In considering the Council’s approach to budget determination and precept setting, we aim to ensure that decisions are made based on sound information and that an appropriate level of precept is determined to meet the Council’s future planned expenditure.

This interim visit occurred in advance of members’ formal and final consideration / adoption of the budget and precept requirements for 2022-23: we will, consequently, review the outcome of those deliberations at our final visit.

We are also pleased to note that members are provided with detailed budget performance information based on the Omega accounting software during the course of the financial year and have reviewed the latest budget position, as at 30th November 2021, seeking and obtaining appropriate explanations for the few significant variances existing.

We also note that a number of individual earmarked reserves are in place totalling in excess of £300,000 currently.

Conclusions

No issues arise in this area currently: we shall undertake further work at our final review visit ensuring that the Council has given due consideration to its budgetary and precept requirements for 2022-23 formally minuting the approval of both. We shall also examine the final year-end budget outturn seeking explanations for any significant variances that may arise and consider the appropriateness of the level of retained reserves (both in the General and Earmarked funds).

Review of Income

In examining the Council's sources of income, we aim to establish that robust procedures are in place to ensure that income due to the Council is identified and invoiced accordingly (where appropriate); that arrangements for the secure handling of any cash income are in place and that income due to the Council is recovered within a reasonable time span. The Council currently receives income by way of the annual precept, CIL moneys, a one off allotment rent receipt, occasional grants and donations, bank interest and recovered VAT.

Consequently, only limited work will be required in this area, which we will address at our final review. We have, however, examined the Omega Sales Ledger "Unpaid invoices by date" report as of 30th November 2021 noting that one invoice (No. 30) issued on 27th March 2013 to WAGS for £111.27 appears as unpaid. The amount does not appear as a debtor on the current Trial Balance and we, consequently, must assume that this is an historic error in clearing the debt from the Sales Ledger as an outstanding debt. We therefore suggest that the contract accountants be asked to ensure that the entry is deleted from the Sales Ledger when they undertake the year-end closedown of the Omega accounts.

Conclusions and recommendation

No significant matters have been identified in this area currently although we urge that the anomalous seemingly unpaid WAGS debtor since 2013 is cleared out of the Sales Ledger as indicated above.

R4. The apparent anomalous existence of the unpaid WAGS account in the Sales Ledger – "Unpaid invoices by date" report should be reviewed and cleared from the Sales Ledger appropriately.

Petty Cash Account

We are required, as part of the annual IA Certification process, to provide assurance on the satisfactory (or otherwise) operation of any petty cash accounts at the Council. A relatively small account is in place within the admin office, being operated on an imprest basis with a cash float of £100, the balance being topped-up periodically during the year from the Current Co-op bank account.

Due to the low volume of transactions (10 to date in the current year), we have examined each ensuring that each an appropriate trade invoice or till receipt supports each payment and that, where applicable, any VAT expended is identified for recovery through the quarterly reclaims submitted to HMRC. In that respect, we note that the VAT incurred (£8.37) on the latest payment processed in September 2021 relating to the purchase of keys for Somer Valley FC totalling £50.20 has not been identified in the cashbook for recovery.

We have also, at this first visit to the Council, checked and agreed the physical £100.00 cash holding to the underlying Omega "cashbook" with no issues identified.

Conclusions and recommendation

No significant matters arise in this area currently, although care should be taken to ensure that, where vatable purchases are made a VAT receipt is obtained and any resultant VAT is identified in the Omega cashbook for recovery: VAT may be reclaimed wherever a VAT Registration number is recorded on till receipts, etc.

- R5. *When entering petty cash purchases in the Omega cashbook, care should be taken to ensure that any recoverable VAT is appropriately recorded: an appropriate adjustment should be made in the accounts to correct the overlooked VAT on the Somer Valley FC key purchase in September 2021.*

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation in relation to the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme in relation to employee contribution percentages. At this review visit, we have: -

- Obtained a copy of the staff establishment detailing staff in post, their spinal point on the national pay scale and basic working hours;
- Noted implementation of the Council agreed one spinal point increment on the NJC scale for two staff members backdated to 1st April 2021 which was paid with the December 2021 salaries, together with appropriate arrears;
- Checked all 3 staff members' salaries paid in December 2021 to ensure that they were in line with the Clerk's establishment record; and
- Similarly checked the December 2021 NI / tax and pension deduction calculations by reference to the relevant HMRC and Pension Fund Administrator's tables.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation.

Investments and Loans

As indicated earlier in this report the Council holds surplus funds in a Nationwide Building Society account with interest earned on that account credited to the Current bank account each month.

We are also pleased to note compliance with the 2018 change in Central Government legislation effective from 1st April 2018 requiring all councils with combined cash / bank balances in excess of £100,000 to develop an appropriate Investment Policy / Strategy (this previously only applied to councils with funds in excess of £500,000). We have reviewed the resultant document and consider that it meets the requirements of that legislation.

The Council has one outstanding loan repayable half-yearly to PWLB: we have verified the first repayment instalment for the financial year by reference to the PWLB demand advice as part of our aforementioned review of expenditure.

Conclusions

No matters have been identified at this stage of our review requiring formal comment or recommendation. We shall undertake further work at our final review, checking the second half-yearly loan repayment and ensuring the accurate disclosure of the value of the outstanding loan liability as at 31st March 2022 in the year's AGAR.

Response

Rec. Recommendation No.

Review of Accounting Arrangements and Bank Reconciliations

R1 The "combined account bank reconciliations" should be printed off each month-end, rather than individual account reconciliations. we will put this into action wef next month.

R2 The councillor checking the reconciliations periodically should be provided with a print of the relevant month-end Trial Balance (Page 1 only), which identifies the month-end cashbook balances and the supporting bank statements, both of which should be signed-off and dated when checking the reconciliations, thereby evidencing agreement of the relevant detail on the reconciliation statements. Councillors' checking of the reconciliations to be actioned when seeing Cameron in person.

Review of Expenditure and VAT

R3 Appropriate action should be taken to clear the duplicated tree works cost in the nominal expense code, also clearing the apparently "unpaid" entry in that respect the Purchase ledger. Thank you - Adam to take this on board.

Review of Income

R4 The apparent anomalous existence of the unpaid WAGS account in the Sales Ledger - "Unpaid invoices by date" report should be reviewed and cleared from the Sales Ledger appropriately. Thank you - Adam to have the adjustment.

Petty Cash Account

R5 When entering petty cash purchases in the Omega cashbook, care should be taken to ensure that any recoverable VAT is appropriately recorded: an appropriate adjustment should be made in the accounts to correct the overlooked VAT on the Somer Valley FC key purchase in September 2021. Noted. Adam to make the adjustment.