

**MINUTES OF  
BICKLEIGH PARISH COUNCIL  
EXTRA-ORDINARY MEETING  
HELD ON 27<sup>TH</sup> JUNE 2019  
AT THE ROBOROUGH RECREATION HALL**

**PRESENT:** Cllrs: L Taylor, K Archer, N Hopwood, S Rundell

**IN ATTENDANCE:** Karenza Heald (Clerk)

**32/19 APPROVAL OF THE ACCOUNTS FOR 2018/19**

The Clerk stated she had gone through the figures with the internal auditor (*figures had also been circulated to all Councillors*). Balancing the figures was made more difficult due to the following reasons:

- The accounting package had not been used for a year and the opening figures used by the former Clerk were in correct. At the beginning of the year there were several uncleared cheques. Had the accounting package been used this would have been picked up.
- V.A.T. had not been reclaimed. The Clerk has now put the entries for 2018/19 onto the Alpha Software package. Having reconciled the recent V.A.T. reclaims with Alpha the Clerk has identified approximately £1,000 of unclaimed V.A.T.

The Clerk has spoken to HMRC explaining in recent years the Council has undergone a change over of Clerks (her predecessor was in employment with the Council for less than a year) and that the identified receipts for V.A.T. reclaiming would have been picked up had the accounting package been used. HMRC has stated provided an explanation is included with the submission, a 'sweeping up' claim can be submitted and processing the claim should not be a problem. As claims have already been submitted for these periods there may be a delay in the Council receiving the payment from HMRC.

Cllr Hopwood proposed a record is made that the current Council has inherited the issues in the accounts and look forward to a more positive report next year. All agreed.

The Responsible Financial Officer (Clerk) signed section 2 of the Accounting Statements 2018/19<sup>i</sup> and Cllr Taylor, Chair of the meeting, signed the statement confirming the approval.

The meeting was temporarily adjourned: DCC John Hart entered the meeting room expecting a Full General Council meeting. He was introduced to Cllr Archer, Cllr Taylor & Cllr (Fr) Rundell. The Clerk explained due to Councillors being away on holiday the monthly June meeting was put back a week. Cllr Hart said he would be away on 4<sup>th</sup> July 2019. Nearer the time the Clerk said she would send Cllr Hart the agenda for the meeting on 25<sup>th</sup> July 2019.

Meeting reconvened

**33/19 REVIEW OF REPORT FROM THE RFO, IN RESPECT OF THE ANNUAL GOVERNANCE STATEMENT FOR 2018, TO BE SUBMITTED TO THE EXTERNAL AUDITORS**

The Clerk explained that where issues and weaknesses have been identified (*in Section 1 of the Annual Return.*<sup>ii</sup>) a report must be submitted to the External Auditor detailing how the Council will address the issues and it must be published. The report had previously been circulated to all Councillors<sup>iii</sup>

**34/19 REVIEW OF FINANCIAL RISK ASSESSMENT**

The Annual Risk Assessment for 2018-19 was not completed. The last Risk Assessment was in March 2018. The Councillors reviewed the previous risk assessment making changes (as shown in red in appendix iv)<sup>iv</sup>

When reviewing the risk of Data Loss, Cllr Rundell confirmed that the website is being backed up weekly. It was proposed by Cllr Rundell and seconded by Cllr Archer that once the issues over the emails are resolved and the Council no longer requires the services of Garry Hunt, Diglab that the council upgrade to Dropbox plus (£85.80). The expenditure costs for the Dropbox fee will be offset against the recouped costs from Council's direct debit monthly website maintenance fee of £35.00. The website as it is now being managed in house.

The Clerk and Councillors said they were very impressed by the work Cllr Rundell and Cllr Archer had done on the website.

**35/19 Announcement of Public Rights for Access**

The Clerk explained the approval of the Accounting Statements could not wait until Thursday 4<sup>th</sup> July (the next Full Council meeting) as the Council has to comply with the deadlines regarding the Public Rights and publication of Annual Governance & Accountability Return <sup>v</sup>. As this requirement must include the first two weeks (10 working days) in July, the latest date for publication is 1<sup>st</sup> July. The delay in finalising the accounts has been due to time constraints of Clerk being able to make contact internal auditor.

The meeting closed at 21:10hrs

**Bickleigh Parish Council**  
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**Tel 01752 696972**  
**Email [parishclerk@bickleigh.gov.uk](mailto:parishclerk@bickleigh.gov.uk)**

**APPENDEX**

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	99,634	111,121	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	80,033	79,048	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,903	20,433	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	6,198	7,350	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	15,548	15,548	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	49,703	90,969	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	111,120	96,735	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	111,120	96,735	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2030967	2034491	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	55,008	43,333	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

27/6/2019

I confirm that these Accounting Statements were approved by this authority on this date:

27/06/2019

as recorded in minute reference:

6838 32/19

Signed by Chairman of the meeting where the Accounting Statements were approved



ii

**Section 1 – Annual Governance Statement 2018/19**

We acknowledge as the members of:

**BICKLEIGH PARISH COUNCIL**

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

	Agreed		*Yes* means that this authority:	
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✓	prepared its accounting statements in accordance with the Accounts and Audit Regulations.	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.		✓	has only done what it has the legal power to do and has complied with Proper Practices in doing so.	
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.	
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	considered and documented the financial and other risks it faces and dealt with them properly.	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.		✓	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.	
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	responded to matters brought to its attention by internal and external audit.	
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

23/5/2019

and recorded as minute reference:

APM 4

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

*C Spew*

Clerk

*[Signature]*

**iii BICKLEIGH PARISH COUNCIL – ANNUAL GOVERNANCE STATEMENT 2018/19**  
**WEAKNESSES IDENTIFIED FROM ASSERTIONS**

ASSERTAIN	Internal Audit observations ad recommendations	Bickleigh Parish Council notes and actions
1 Financial Management & preparation of Accounting Statements	<p>It was noted that the Council failed to approve the Annual Return prior to the end of June as is required under the Accounts and Audit Regulations 2015. The External Auditor has therefore required to the Council to enter a Negative Response in respect of Assertion 1 of the Annual Governance Statement.</p> <p><b>The Council to ensure that it enters a Negative Response in respect of Assertion 1 of the Annual Governance Statement</b></p> <p>It was noted that the Cashbook maintained by the Council records transactions based on the date that these transactions clear the bank, rather than the date on which the transactions occur. The draft annual Accounting Statements numbers produced prior to the internal audit were incorrect as they included a number of transactions which related to the 2017-18 financial year. It appears that a number of cheques written prior to March 2019, which had not cleared as at the 31st March, have not been included in the Councils accounts]</p>	<p>Due to a change Clerks and newly formed Council, the Council has had tight deadlines to review the accounts and put procedures in place. The previous Clerk was employed for a period of 10 months. The current Clerk commenced employed in March 2019.</p> <p>Only two of the previous Councillors stood for re-election. The Council now has six Councillors who have not previously stood as Parish Councillors. Two of the new Councillors are District Councillors.</p> <ul style="list-style-type: none"> <li>➢ 30/03/2019 - The current Clerk created a new page on the website <a href="http://www.bickleigh.gov.uk/policies-and-procedures/finances/">http://www.bickleigh.gov.uk/policies-and-procedures/finances/</a>, and uploaded the Annual return for 2018/19</li> <li>➢ New Councillors were presented with an induction folder which includes 'The Good Councillors Guide to Finance and Transparency.'</li> <li>➢ All Councillors have been made aware of their collective financial responsibility.</li> </ul> <p>Although in the files, this information was not handed over to the current Clerk. The current Clerk had modified a spreadsheet system being used, which had not included transactions for expenditure already included in the 2017-18 accounts. Bank reconciliations had not been completed.</p> <p>During her time serving with the previous council, Cllr C Spencer had recommended the use of Alpha accounting package. The internal auditor had noted this recommendation in the minutes. This would have made identify these transactions easier.</p> <ul style="list-style-type: none"> <li>➢ During the full Council meeting on 23<sup>rd</sup> May 2019 the Council approved the maintenance costs of the package with Rialtas for the Alpha software package and potential training costs.</li> <li>➢ A meeting took place with the Internal auditor, Chair and Clerk / RFO. The Clerk has welcomed the advice from the Internal auditor.</li> <li>➢ There were two cheques written out prior to March 2019 which needed to be included in the accounts. The cashbook for 2018-19 has been updated. The Clerk produced a revised extended trial balance and bank reconciliation.</li> </ul>
2 Internal Control	<p>It was noted that invoices are had not been signed as evidence of approval. The Clerk had noticed that in some instances not all Councillors were aware of payments being issued.</p> <p>As the Council has not maintained a formal cashbook bank reconciliations, matching the cashbook balance to the bank statements, have not been prepared.</p> <p>The Practitioner's Guide 1.10 states "Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end, and reviewed by members of the authority."</p> <p>The Internal Auditor noted, from a review of bank statements, that the Council has introduced online banks payments. Previously payments through the bank were made by Cheque, Standing Order and Direct Debit. It was not possible, form a review of the Minutes, to determine how this change of arrangements was agreed.</p>	<p>Following recommendations from the Internal Auditor "On a regular basis, at least quarterly, bank statements must be subject to formal review. The bank reconciliation statement should be signed and dated, and the supporting bank statements initialled as evidence of this review.</p> <p>These reconciliations will be reviewed and approved by Council.</p> <p>The Council is reviewing its banking procedures.</p>
β Compliance with laws, regulations and proper practices	<p>The Council must comply with the requirements of the Accounts and Audit Regulations in respect of the period for the Exercise of Public Rights.</p> <p><b>The Council must return a Negative Response in respect of Assertion 3 of the Annual Governance Statement</b></p>	<p>The Exercise of Public Rights for Bickleigh Parish Council will be from Monday 1 July – Friday 9 August 2019. Details will be from published on our website and noticeboards.</p> <p>The announcement date of the notice will not be 1 day less than 1st July.</p>
4 Exercise of Public Rights	<p>In the year 2017-18 the Council did not make proper arrangements during the year for the Exercise of Public Rights.</p>	<p>"The Exercise of Public Rights for Bickleigh Parish Council will be from Monday 1 July – Friday 9 August 2019. Details will be from published on our website and noticeboards. The announcement date of the notice will not be 1 day less than 1st July.</p>
5 Risk Management	<p>During 2018-19 a Financial Risk Assessment was not completed.</p>	<p>The Council has approved the purchase Local Council Risk System, a system designed to allow Parish Clerks to quickly identify and score their local risks.</p>
6 Internal audit	<p>As stated on Assertion 2, the Clerk had been making telephone banking payments but the motion to approve this procedure payments was not minuted.</p>	<p>It was recently noted that Councillors from several years ago were still listed by the bank as signatories. Action has now been taken to remove them. During February 2019 payments were being issued a Councillor. The new Clerk noticed that not all Councillors were aware payments were being issued.</p>
7 Reports from Auditors	<p>The Council has not formally considered the points raised by the External Auditor in their report. The Practitioner's Guide 1.37 states, in regard to Assertion 7 of the Annual Governance Statement ".....the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate."</p>	<p>A negative response has been entertained on Assertion 7 of the Annual Governance Statement 2018/19</p> <p>Reports from the Internal Auditor have been circulated to all Councillors. During the Council meeting on 23<sup>rd</sup> May 2019 all Councillors confirmed they had read the reports.</p> <p>The current and previous years internal reports have been uploaded on the Council website.</p>

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iv RISK ASSESSMENT COMPLETED 27<sup>th</sup> JUNE 2019

Area	Subject	Level L/M/H	Risk	Management/Control of Risk	Review/Action Required
Assets	Protection of physical assets	M-H	Loss or damage to assets	Review assets for insurance purposes	Review asset register in March each year
	Maintenance of assets	M-H	Inadequate safety maintenance	Continual monitoring of all assets and implement work as necessary	Annual inspection of all assets by Cllrs in May/June each year
Finance	Precept	LM	Inadequate budget preparation leading to inability to fulfil obligations	Considered and agreed by Council	Maintain existing procedures
	Budget	L	Inadequate budget preparation leading to inability to fulfil obligations	Clerk/RFO to monitor spending monthly and report to Council any overspend. Virements made as necessary. Contingency allowance to be maintained	Expenditure considered by Cllrs against budget quarterly
	Bank	L L	Bank errors or financial irregularities For good financial control.	Clerk/RFO to monitor  Consider opening an interest bearing account. <b>Not actioned</b>	Review banking arrangements in next year In next financial year
	Financial Controls	L	Inadequate records leading to financial irregularities	Internal and external audit undertaken each year. Computerised accounts package maintained	Maintain existing procedures
	Cash/money at bank	L	Loss through theft or dishonesty	No petty cash float for expenditure. Maintain Fidelity Guarantee	<b>Need to have a debit card for purchases</b>
Staffing	Salaries	L	Payment not made to HMRC or incorrect payments to staff	Salary and HMRC calculations made by external professional and cheques written by Parish Council. Check payments with annual with return from Paul Rowlands	Maintain existing procedures <b>Action: Chair to contact South Hams District Council for quotation on their payroll processing costs.</b>
	Review of Salaries	L	Not meeting National Minimum Wage or salary scales	Salaries to be reviewed in April each year and in accordance with Government guidance	Review salaries for next financial year
Computers	Loss of Data	L M	Loss of data through system error or theft of computer	Back up data regularly – <b>Cllr Rundell advised the website is being backed up weekly</b>	Maintain existing procedures

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^ NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

**BICKLEIGH PARISH COUNCIL**  
**NOTICE OF PUBLIC RIGHTS AND PUBLICATION**  
**OF UNAUDITED ANNUAL GOVERNANCE &**  
**ACCOUNTABILITY RETURN**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement _____ 28<sup>th</sup> June 2019 _____ (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2019, these documents will be available on reasonable notice by application to:</p> <p>(b) Karenza Heald, Clerk/RFO  Bickleigh Parish Council, New Road, Roborough, Plymouth, PL6 7FJ  Telephone 01752 696972  Email <a href="mailto:parishclerk@bickleigh.gov.uk">parishclerk@bickleigh.gov.uk</a>  <a href="http://www.bickleigh.gov.uk/">http://www.bickleigh.gov.uk/</a></p> <p>commencing on (c) <u>Monday 1<sup>st</sup> 17 June 2019</u></p> <p>and ending on (d) <u>Friday 9<sup>th</sup> August 2019</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team)  1 Westferry Circus  Canary Wharf  London E14 4HD  (<a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a>)</p> <p>5. This announcement is made by (e) <u>Karenza Heald, Clerk /RFO</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>