Stockton Heath Parish Council

Stockton Heath Library, Alexandra Road, Stockton Heath WA4 2AN
Telephone / Fax: (01925) 210558 Email: clerk@stocktonheathpc.org.uk
Web: www.stocktonheathpc.org.uk

Dear Councillor

YOU ARE SUMMONED TO ATTEND A MEETING OF THE PLANNING, FINANCE AND GENERAL PURPOSES COMMITTEE TO BE HELD AT STOCKTON HEATH LIBRARY ON TUESDAY, 27 SEPTEMBER 2022 COMMENCING AT 7.30PM.

Lara Jacob
Clerk to the Council 20 September 2022

AGENDA

P22/055 Apologies

To receive and accept apologies.

P22/056 Declarations of interest

Members are reminded of their responsibility to declare any disclosable pecuniary or non-pecuniary interest which they have in any item of business on the agenda no later than when the item is reached. Declarations are a personal matter for each Member to decide and the decision to declare, or not, is the responsibility of the Member based on the particular circumstances. Dispensations on any declarations of pecuniary interest made either before or during the meeting to be then considered by the Parish Council and any dispensations documented accordingly.

P22/057 Public Participation

In accordance with Standing Order 3 (d,e,f,g,h,i) - The meeting shall be adjourned for a maximum of 30 minutes for Public Participation. Speeches will not last more than 3 minutes. No elector will be allowed to speak more than once on any one subject.

P22/058 Accounts for Payment

0.1 **To agree** payment and authorise payments in settlement of the Schedule of Payments up to 20 September 2022 (details to date appended and update at meeting).

0.2 Update on any other financial matters

P22/059 Receipts

To note the receipt of monies into the following accounts.
For the period 1 September 2022 to 27 September 2022

P22/060 Statement of Receipts and Payments to date 2022/23

The statement is presented to the committee as it shows the amount spent from each cost centre to date, advises on the commitment to expenditure for the rest of the financial year and shows the funds currently held by the parish council to meet the planned expenditure.

To note the Statement for the period to 26 September 2022 (to follow).

P22/061 External Auditor Report 2021/22

To note that there were no issues reported by the External Auditor. (Enclosed).

P22/062 Grant Applications

To consider the continued financial support of two Outreach Workers, working under the direction of the Broomfields Youth Project, who are based at Alexandra Park on Friday evenings to engage with young people and direct

their activities towards the provision at The Shack at Broomfields Leisure Centre. (To follow).

P22/063 Review of Policies

To review and recommend to full council any proposed changes.

P22/064 Planning Applications

0.1 **To consider** a response to planning applications received as detailed in the appended table.

0.2 **To note** notifications of **refused** planning applications and any applications which have been referred to or decided by the WBC Development Management Committee (appended where received and any updates to be provided at the meeting).

0.3

0.4 **To receive** updates on any other planning issues.

Matters for discussion in closed session

Public Bodies (Admission to Meetings) Act 1960 s.2

A body may, by resolution, exclude the public from a meeting whenever publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for some other special reasons stated in the resolution and arising from the nature of that business of the proceedings; and where such a resolution is passed, this Act shall not require the meeting to be open to the public during proceedings to which the resolution applies.

P22/065 Date and Time of Next Meeting

Tuesday 25 October 2022 at 7.30 pm.

P22/058 Schedule of Payment

The following accounts are submitted for approval and payment by the Committee from the agreed budget for 2022/23

Payee	Goods or Service provided	Budget Heading	Net	VAT	Gross
Internet Banking Transfers					
Staff Costs	Staff Salaries (September)	People Costs	4640.32	0.00	4640.32
PKF Littlemore	External Audit Fee	Office Costs	400.00	80.00	480.00
Northwich Town Council	August Watering	Village	857.50	171.50	1,029.00
Warrington Borough Council	Grass Cutting Q2 Mill Lane	Land Assets Mill Lane	160.80	32.16	192.96
Nat West	Bank Charges	Office Costs	2.10	0.00	2.10
Tony Parker	Bat Walk	Land Assets Other	100.00	0.00	100.00
Friends Of Alexandra	Hire of Pavilion	Village	25.00	0.00	25.00
Friends Of Alexandra	Tree Identification Event	Land Assets Other	25.00	0.00	25.00
Northwich Town Council	New bin Mill Lane	Land Assets Mill Lane	897.00	179.40	1076.40
		Total	**7107.72**	**463.06**	**7570.78**
Debit Card Transactions					
All That Jazz	Ranger Items	Village	11.00	0.00	11.00
Living Colour Flowers	Flowers - death of the Queen	People Costs	35.00	0.00	35.00
Aldi	Batteries	Land Assets Other	7.47	0.00	7.47
		Total	**53.47**	**0**	**53.47**
Standing Orders/Direct Debits					
Wavenet	Computer Charges	Office Costs	9.40	1.88	11.28
British Telecom	Phone and Broadband bill	Office Costs	110.85	22.17	133.02
		Total	**120.25**	**24.05**	**144.3**

P22/064.1 Planning Applications to consider

Date received	Planning Application Number	Address	Proposal	Weblink to Planning documents
12/09	2022/42070	9 Fairfield Road, Stockton Heath, Warrington, WA4 2UF	Removal of existing rear extension and replacement with new single storey extension. Extension and conversion of existing garage. Proposed new parking with dropped kerb	https://tinyurl.com/3vpym7r5
15/09	2022/42194	25 Victoria Road, Stockton Heath, Warrington, WA4 2AL	Fell x 1 TPO Conservation Area	https://tinyurl.com/2p83r6hr
13/09	2022/41613	14 Greenbank Road, Stockton Heath, Warrington, WA4 2DW	Single storey extension to rear, part two storey and part single storey extension to side and loft conversion	https://tinyurl.com/yc34hrzj
14/09	2022/42300	37a Whitefield Road, Stockton Heath, Warrington, WA4 6NA	Remedial works to tree x 1	https://tinyurl.com/tarw6nbv
14/09	2022/41784	Tom At 101, First Floor, 101 - 103 London Road, Warrington, WA4 6LG	Removal of existing external canopy and erection of first floor balcony.	https://tinyurl.com/mrxd97bs
15/09	2022/42243	Site of Bus Shelter to front of 30 London Road, Warrington	Installation of double sided digital panel	https://tinyurl.com/yc5td837
16/09	2022/41729	Nat west, 72 - 74 London Road, Warrington, WA4 6HR	Remove all external Nat West signage & manifestations & make good, remove external atms & make good to match existing windows and cover up letter box & night safe	https://tinyurl.com/2tsa5h84
20/09	2022/41646	27 Sandy Lane, Stockton Heath, Warrington, WA4 2AY	Single storey rear extension less than 3.0m and front porch less than 3.0m2	Information Only

P22 064.2 Refused Planning Applications

Planning Application Number	Address	Proposal	Parish Council Decision	
2022/41574	9 Swanage Close, Stockton Heath, Warrington, WA4 2YZ	Full Planning (Householder Development) FIRST FLOOR SIDE EXTENSION	No comment	
1. As a consequence of its scale, the proposed extension would not be subordinate to the existing dwelling and would result in No.9 Swanage Close appearing disproportionately larger than the adjoining No.10 Swanage Close. Consequently, there would be an unacceptable harm to the balance of this semi-detached pair which is not replicated by other semi-detached properties in the surrounding area. As such the proposal would be out of character with and detrimental to visual amenities of the area contrary to Policy QE7 of the Warrington Local Plan Core Strategy and the adopted House Extensions SPD. 2. The proposed extension would have an unacceptable overshadowing and overbearing effect on No.2 Reedsmere Close and an unacceptable impact on the level of privacy currently experienced by the residents of Iver, Mill Lane.				

Section 3 – External Auditor Report and Certificate 2021/22

In respect of **Stockton Heath Parish Council – CH0187**

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

• summarises the accounting records for the year ended 31 March 2022; and
• confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority: None.

3 External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature SIGNATURE REQUIRED Date 25/08/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Stockton Heath Parish Council

Procurement Policy

This policy is supplemental to, and does not in any way override, the Parish Council Standing Orders and/or Financial Regulations.

This policy was adopted by the full parish council at its meeting on 8 September 2020 (minute 20/065.2).

1. Introduction

1.1 This policy and its procedures describe how Stockton Heath Parish Council will seek to obtain the best value for public money when planning for and acquiring goods, services and works required by the council to deliver its services. "Best Value" is defined as a balance of price, quality of product and reliability of supplier services.
1.2 This policy is guided by the principle of support to local suppliers and businesses wherever this is possible, to contribute to a successful local economy.
1.3 This policy is guided by the principle of seeking environmentally sensitive solutions in the acquisition of goods, services and works.
1.4 This policy takes a proportionate approach to procurement, avoiding the imposition of over burdensome procedures whilst maintaining lawful processes.
1.5 This policy seeks to demonstrate procedures which are transparent, fair, equal and open to all.

2. Scope

2.1 This policy and its procedures applies to the parish council's purchase of goods, services and works and to any joint purchase (such as with another council or partnership organisation) of such goods, services and works.
2.2 This policy and its procedures will be followed by the Clerk, Assistant Clerk, RFO and any other relevant employees and councillors.

3. The Legal Framework

3.1 Local Government Act 1972 s. 135 requires local councils to make provisions for entering contracts in their Standing Orders.
3.2 Public Contracts Regulations 2015 and the Utilities Contracts Regulations 2016 regulate the formal tendering process for values exceeding £25,000 and for complex procurement projects.
3.3 The Standing Orders and Financial Regulations of the council provide detailed guidance on procurement procedures, specifically formal tendering.

4. Dissemination and training

4.1 This policy will be available to all relevant employees, as part of the induction process for those who will deal with the council's finances.
4.2 This policy will be available to all councillors by inclusion in the Councillors Handbook.
4.3 For transparency the policy will be available on the council's website.

5. Monitoring and review

5.1 A review of the policy shall be undertaken annually; necessary amendments will be advised by the parish clerk/RFO and reviewed by the full council for approval.
5.2 Changes in the law will be monitored and, if necessary, amendments/reviews made to the policy.

6. Goods, services and works below £1000 ~~£500~~

6.1. The Clerk/RFO has delegated authority to order from any supplier any revenue item required for the administration of the Council subject to the provisions made in the parish council budget.

7. Goods, services and works between £1000 ~~£500~~ and £5000

7.1 Three written estimates or, if more appropriate, quotations will be obtained from different suppliers, unless the nature of the goods, services or works is that only one contractor or supplier would be suitable. Orders will only be placed following a resolution of the budget-holding committee or the full council, or if time is of the essence, where such a budget has already been set aside, by agreement with the Chair of the Parish Council and the Chair of the budget-holding committee.

8. Goods, services and works between £5000 and up to £25,000

8.1 Three quotations or, if appropriate to the nature of the goods, services or works being procured, a detailed specification document outlining the requirements for the goods, services or works shall be drawn up and issued to at least three suppliers. ~~This process can also be used for recurring services or works, such as, for example, maintenance of planters or provision of Christmas Lights.~~ Orders will only be placed following a resolution of the full council.

9. Goods, services and works exceeding £25,000

9.1 Such expenditure is regulated by law and triggers a formal tender process, the procedure outlined in Standing Order 18 d and e to be followed:

> d. Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
> i. a specification for the goods, materials, services or the execution of works shall be drawn up;
> ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
> iii. the invitation to tender shall be advertised in a local newspaper and in any other manner that is appropriate;
> iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
> v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
> vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
> e. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.

10. Goods, services and works regulated by the Public Contracts Regulations 2015 and the Utilities Contracts Regulations 2016.

10.1 (from Standing Order 18 c) A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds in standing order 18(f) is subject to Regulations 109-114 of the Public Contracts Regulations 2015 which

include a requirement on the Council to advertise the contract opportunity on the Contracts Finder website regardless of what other means it uses to advertise the opportunity.

11. Goods, services and works regulated by the EU thresholds

11.1 (from Standing Order 18 f and g)

f. A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £189,330 for a public service or supply contract or in excess of £4,733,252 for a public works contract (or other thresholds determined by the European Commission every two years and published in the Official Journal of the European Union (OJEU)) shall comply with the relevant procurement procedures and other requirements in the Public Contracts Regulations 2015 which include advertising the contract opportunity on the Contracts Finder website and in OJEU.

g. A public contract in connection with the supply of gas, heat, electricity, drinking water, transport services, or postal services to the public; or the provision of a port or airport; or the exploration for or extraction of gas, oil or solid fuel with an estimated value in excess of £378,660 for a supply, services or design contract; or in excess of £4,733,252 for a works contract; or £663,540 for a social and other specific services contract (or other thresholds determined by the European Commission every two years and published in OJEU) shall comply with the relevant procurement procedures and other requirements in the Utilities Contracts Regulations 2016.

12. Exceptions

12.1 Exceptions from contracting arrangements are permitted for some categories of expenditure by Financial Regulation 12 a:

a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

i. for the supply of gas, electricity, water, sewerage and telephone services;

ii. for specialist services such as are provided by legal professionals acting in disputes; ~~for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants~~; (wording of Financial Regulations has changed in the latest model)

iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;

iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;

v. for additional audit work of the external Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Deputy Chairman of council); and

vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

12.2 Where an exception is to be applied, the minutes will state the exception being applied.

Stockton Heath Parish Council

Reserves Policy

This policy is supplemental to, and does not in any way override, the Parish Council Standing Orders and/or Financial Regulations.

This policy was adopted by the full parish council at its meeting on 8 September 2020 (Minute 20/065.1).

1. Introduction

1.1 This policy describes how Stockton Heath Parish Council will exercise financial prudence by making provision in its budget for General Reserves and Earmarked Reserves.

2. Scope

2.1 This policy and its procedures applies to the parish council's execution of its financial obligations.
2.2 This policy and its procedures will be followed by the Clerk, Assistant Clerk/RFO, any other relevant employees and councillors.

3. The Legal Framework

3.1 The Local Audit and Accountability Act 2014 and the Local Government Act 1972 are the primary sources of legislation governing the ways in which a parish council manages its financial affairs.
3.2 Governance and Accountability for Smaller Authorities (the Practitioners Guide) provides local councils with guidance (some mandatory) for financial management and outlines the information required by the external auditor.
3.3 The Financial Regulations and Standing Orders of the council provide further guidance on financial procedures.

4. Dissemination and training

4.1 This policy will be available to all relevant employees, as part of the induction process for those who will deal with the council's finances.
4.2 This policy will be available to all councillors by inclusion in the Councillors Handbook.
4.3 For transparency the policy will be available on the council's website.

5. Monitoring and review

5.1 A review of the policy shall be undertaken annually; necessary amendments will be advised by the parish clerk/RFO and reviewed by the full council for approval.
5.2 Changes in the law will be monitored and, if necessary, amendments/reviews made to the policy.

6. General Reserves

6.1 General Reserves are funds which do not have any restrictions as to their use. These reserves can be used to smooth the impact of uneven cash flows, offset the budget requirement when calculating the precept or be held in case of unplanned or unexpected events or emergencies.

6.2 Guidance available in the Governance and Accountability for Smaller Authorities (The Practitioners Guide) 2020 states that "the generally accepted recommendation with regard to the

appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE). NRE (subject to any planned surplus or deficit) is effectively Precept\Levy less any Loan Repayment and/or amounts included in Precept\Levy for Capital Projects and transfers to Earmarked Reserves. Any authority with an NRE in excess of £200,000 should plan on 3 months equivalent General Reserve." (p.35)

6.3 The Responsible Financial Officer will include a proposed amount of General Reserves in the annual forecast budget based on the recommendation above and taking into account any other local factors that might have a bearing on the amount of reserves it is prudent to hold for the forthcoming financial year.

6.4 The use of the General Reserves may be requested by any committee of the council but must be agreed by full council before an amount is drawn.

6.5 In extreme circumstances, where the General Reserves are exhausted due to major unforeseen spending pressures within a particular financial year, the council will be able to draw down from its Earmarked Reserves to provide short term resources.

6.6 Even at times of extreme pressure on the council's finances, the council must keep a minimum balance sufficient to pay one month's salaries to staff in General Reserves at all times.

6.7 The balance of General Reserves will be reported monthly.

7. **Earmarked Reserves**

7.1 Earmarked Reserves are amounts of money set aside in order to build up funds over several years to deliver a defined project or for known significant expenditure. For example, such reserves can be allocated to pay for future rents, leases or election costs; to save for long-term projects such as the purchase of significant assets; to cover any excess payment in the event of an insurance claim; to provide for the eventual replacement of ~~small~~ items of equipment such as computers.

7.2 Each committee can request that funds are earmarked for specific projects during budget setting and on agreement by full council, earmarked reserves will be allocated to the committees' budget heading.

7.2 Each amount earmarked will be shown as a separate line in the forecast budget and the balances reported monthly to the Planning, Finance and General Purposes Committee and to the budget-holding Committee at each of their meetings.

7.3 Earmarked Reserves may be drawn down by the committee responsible for the allocated budget.

7.4 The purpose and level of Earmarked Reserves will be reviewed annually. The balance of the fund will be carried forward to the next financial year unless the purpose of the allocation has concluded or is no longer considered necessary.

7.5 Earmarked Reserves will only be used for the purpose for which they have been allocated. Any excess funds remaining at the conclusion of the project or purchase will be returned to General Reserves.

Stockton Heath Parish Council

Statement of Internal Controls and Checklist

This statement of Internal Controls and Control Checklist were adopted by Stockton Heath Parish Council on 9 June 2020 (minute 20/031) and will be reviewed annually.

1. Overview

1.1 The Accounts and Audit Regulations 2015 require smaller authorities each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with the proper practices in relation to accounts.

1.2 The proper practices are set out in the document entitled Governance and Accountability for Smaller Authorities in England, updated each year.

1.3 In order for the Parish Council to review the effectiveness of the internal control system there needs to be clarity on the internal controls in place.

1.4 Some internal controls are listed in the Financial Regulations document, but the system of controls goes beyond this. A Statement of Internal Controls has therefore been prepared.

2. The Controls

2.1 Standing Orders and Financial Regulations

The Parish Council has adopted financial regulations and standing orders, based on the model versions prepared by NALC/SLCC. The regulations and orders are reviewed for continued relevance at least annually and amended where necessary by the Responsible Financial Officer with any proposed amendments subject to approval by the Parish Council.

2.2 Safeguarding Public Money

The Parish Council has appointed a Responsible Financial Officer who has formal responsibility for determining the system of financial control.

2.3 Ordering Goods and Services

Official orders/emails are sent to suppliers for services (Fin. Reg 11.1) Financial Regulations (12.1 h) state that goods/services costing above £25,000 must be obtained through a tendering process; goods/services from £5,000 to £25,000 are subject to the receipt of three quotations, and above £1000 and up to £4,999 subject to receiving three estimates.
Order notes and invoices are checked for accuracy on receipt of goods or services and filed with the payments schedule, which is presented to the Planning, Finance and General Purposes Committee (PFGP) monthly.

2.4 Payments

Depending on the nature of the supply, the RFO/Assistant Clerk checks the purchase invoice to indicate that the supply has been received, that the supply has not previously been paid and that the invoice calculations are correct.

Purchase orders/emails/letters ordering the work are matched to purchase invoices where applicable.

Payments are listed in ~~reference~~ (date) order in the cash book and in accounts files.

All invoices for payment are listed on the agenda of the meeting where the expenditure is to be authorised for payment.

Payments made are listed in the minutes of the meeting.

A schedule of payments to be made is presented at the meeting for all councillors to view.

Original invoices are available (to all councillors on the PFGP Committee) ~~to the councillors signing the cheques .~~

Payments are entered by the assistant clerk/RFO, usually by online bank transfer and are then authorised by two councillors who are signatories to the bank account.

(If cheques are to be used they)~~Cheques~~ are signed by two councillors, who are authorised signatories on the Council's bank mandate and are countersigned by the RFO or Assistant Clerk. The counterfoil of each cheque is initialled by each signatory to the cheque.

Payments made by Standing Order or Direct Debit are authorised by presentation to the PFGP at the beginning of each financial year and are duly recorded on each payment schedule in the month in which payment was made. Any new payments are advised and a bank mandate authorising the payment is presented at the meeting and signed by two councillors. No continuous payments are to be made using the Debit Card.

The Assistant Clerk maintains control of the cheque book at all times, cheques will only be issued and signed for payments approved in Council meetings.

In very exceptional circumstances the Chairman or Deputy Chairman may give written authority for a payment to be made outside the meeting, but this must be reported to the meeting as soon as possible thereafter and the payment be recorded on the payment schedule.

~~Every payment is identified by a sequential unique number. This number is used to identify the transaction in the payments cashbook, the invoice and cross referenced to the bank statement.~~

For payments made using online bank transfer, a cross check is made with the bank statement.

~~When~~ If invoices are paid by cheque~~, they are identified by the cheque number and~~ they are referenced in the cashbook by the cheque number, ~~as well by the unique identifier.~~ This is cross checked with the bank statements.

Goods/services purchased by any employees, using their own payment methods, must be evidenced by a ~~VAT~~ receipt and will be reimbursed by bank transfer/cheque following approval at the next meeting.

2.5 Receipts

RFO/Assistant Clerk ensures that the amount of the precept received is correct in accordance with the precept request sent to Warrington Borough Council.
RFO/Assistant Clerk ensures that other receipts (deposit interest, allotment rents) are received when due and correctly calculated.
All Receipts received are presented at the meeting following their receipt ~~and the details are checked by two signatories.~~
Details of receipts are recorded in the minutes of the meeting.
Income is banked promptly.

2.6 Transferring money between bank accounts

A bank mandate is presented at the meeting and signed by two councillors to authorise any transfer of funds between bank accounts.

2.7 Cash

The Parish Council does not hold petty cash.
Cash is rarely received, and is banked promptly and in entirety, with relevant entry made to the cash book.

2.8 Reconciliations

The cash book is kept electronically, maintained up to date from original documents (cash received, invoices, payments made, including direct debits and standing orders) and cheques as they are prepared.
The cash book is reconciled to the bank statement monthly.
Reconciled accounts are presented at least ~~6~~ 4 times per year for reference and are signed and approved by a member of the PFGP who is not the Chairman of the Parish Council or a signatory on any bank mandate.
The latest financial position and movements on the Parish Council's cash balances are reported at each council meeting and can be traced back to the expenditure approved ~~in the previous meeting~~ through the minutes.

2.9 Budgetary Controls

A proposed budget is prepared following consultation with the committees of the Parish Council and this is discussed and approved at a meeting of the full Parish Council.
The precept is set on the basis of the agreed budget.
A budget monitoring document, comparing actual receipts and payments to the agreed budget is prepared and presented to the meeting each month.
A budget report detailing the budget headings for each committee is presented to that committee at each of its meetings.

2.10 Payroll Controls

Employee contracts are in place, following the NALC Model 2011.
All employees are paid under PAYE as an employee and the necessary system for HMRC RTI is in place.
All employees' salaries or adjustments are agreed by the Parish Council and a minute is prepared to show the agreed salary.
Salaries are paid by cheque/electronic bank transfer.
The RFO/Assistant Clerk ensures all necessary payroll returns are made to HMRC and retains evidence that this has been done.

2.11 VAT Reclaim

RFO/Assistant Clerk ensures that all invoices are addressed to the Parish

Council.
RFO/Assistant Clerk ensures that proper VAT invoices are received where VAT is payable.
VAT amounts are entered into the cash book in a separate column, to show clearly the amount of VAT which is due for reclaim.
VAT is reclaimed by the RFO/Assistant Clerk every quarter and the amounts received reported to the meeting and entered as receipts to the cash book.

2.12 Assets Management

A full asset register is maintained and updated as soon as any changes take place.
The existence and condition of assets is checked on a six monthly basis by an employee of the Parish Council and on an annual basis by councillors and such is recorded in the Asset Register.
The adequacy of insurance of the Parish Council's assets is considered annually in advance of the insurance renewal and any changes necessary during the annual period through purchase or disposal are notified to the insurance company.
Whenever a new asset is purchased the insurance company is advised and any recommendation of an increase in premium is advised to the PFGP Committee.

2.13 Risk Management

A Risk Management Register is kept, with an annual review undertaken by the Parish Council.
Any risk assessments which are required for new activities are prepared in advance by the clerk.

3. **The Review**

3.1 Biannually, a member of the Parish Council who is not a signatory to the bank mandate, nor the Chairman of the Parish Council nor the Chairman of any other committee of the council, ~~shall biannually~~, shall carry out a review of the internal controls of the Parish Council and shall verify by signature to the checklist (appendix A) that such a review has taken place.

3.2 The signed checklist shall be presented to a meeting of the Parish Council and accepted by that meeting as a verification that a review of the internal controls has been duly carried out.

4. **Monitoring and Review**

4.1 This Statement of Internal Control and accompanying checklist will be monitored and reviewed annually by the Parish Council.

Appendix A – Checklist for Internal Control

The following checks, by random sampling where appropriate, were carried out by me and I can confirm by initialling and full signature and date below, that I am satisfied that the correct procedures, as detailed in the Statement of Internal Control, were being adhered to.

Ref.	Check:	Initial
2.1	That either the Standing Orders or Financial Regulations had evidence of annual review. *This can be found by checking the last review date on the front cover of the documents and/or finding the minute reference which relates to the documents being reviewed.*	
2.3	That any goods/services costing above £5000 were ordered only following consideration of three quotations. *Check emails and minutes of relevant committees.*	
2.4	That orders for goods/services can be traced. *Check the file for order references or ask for copies of emails which support orders.*	
2.4	That a sample of payments ~~cheques~~ identified on a bank statement relate to goods invoiced and such payments ~~cheques~~ are listed on the cash book. *Check bank statements, cash book entries and folder containing invoices.*	
2.4	That payments for a sample month have been listed in the minutes of the meeting. *Check either the minute book or online minutes available on the website.*	
2.4	That goods/services paid for by employees have the correct receipt recorded. *Check the folder containing invoices kept in the office.*	
2.5	That a sample receipt appears in the minutes and is cross-referenced with an entry on a bank statement. *Check any minutes and corresponding month's bank statement.*	
2.6	That a sample transfer which has been minuted has moved from the relevant bank accounts. *Check minutes and bank statements.*	
2.8	That the cash book entries are up-to-date. *Check the cash book which is an Excel spreadsheet kept on the computer.*	
2.8	That bank reconciliations have been signed by a councillor and that the corresponding statement of accounts has been countersigned and that the cash book entry agrees with the figures. *Check in the electronic accounts folder ~~kept in the office~~ and on the cash book Excel file and on a bank statement.*	

2.9	That budget monitoring documents have been presented to a relevant committee. *Check the minutes of a committee.*	
2.10	That a sample entry in the payroll system reconciles with a payment made. *Check an entry in the payroll system and compare to a bank statement entry/cheque counterfoil.*	
2.11	That a sample VAT return has been completed. *Check VAT reclaim paperwork against receipts in the minute book or entered in the cash book or appearing on a bank statement*.	
2.12	That the assets register has been reviewed. *Check the review date on the document and check the minutes for the review approval.*	
2.12	That any new assets purchased have been notified to the insurance company and any necessary additional premiums paid. *Check minutes for any purchases and emails for insurance premium quotations.*	
2.13	That the Risk Management Register has been reviewed. *Check the review date on the document and check the minutes for the review approval.*	

Certified by _____

Date _____

Presented to the Parish Council meeting on _____

Resolved by that meeting at minute _____

List of changes made:

The following changes were made to the document on 16 September 2021.

Section/Page	Original wording	Change	Reason
Section 2.3/page 1	Fin Reg 10.1	Fin reg 11.1	Additional section has been added to the Financial Regulations
Section 2.3/page 1	Financial Regulations (11.1 h)	Financial Regulations (12.1 h)	Additional section has been added to the Financial Regulations
Section 2.4/page 2	the RFO checks the purchase invoice	the RFO/Assistant Clerk checks the purchase invoice	To represent a change in personnel responsibilities (the Clerk is the RFO and the Assistant Clerk also has financial responsibilities)
Section 2.4/page 2	The RFO maintains control of the cheque book at all times	The Assistant Clerk maintains control of the cheque book at all times	To represent a change in personnel responsibilities
Section 2.5/page 2 Section 2.10/page3 Section 2.11/page3	All instances of RFO	Now include RFO/Assistant Clerk	To represent a change in personnel responsibilities
Section 2.8/page 5	*Check in the accounts folder kept in the office and on the cash book Excel file and on a bank statement and the RFO's pendrive*	*Check in the accounts folder kept in the office and on the cash book Excel file and on a bank statement*	No data is now kept on a pendrive, but is instead saved to the OneDrive cloud storage facility.