

South Killingholme Parish Council

Annual Governance and Accountability Internal Audit Report 2023/24

Item	Check	Notes/Findings
Minutes and Agendas	That they are kept correctly, numbered, initialled and signed by Chairman etc. as well as Committee meetings and that meetings are called lawfully.	<p>Ordinary meetings have been called correctly, the Annual Parish Meeting (Assembly) agenda is not signed or dated.</p> <p>Agendas and Minutes are uploaded to the website.</p> <p>The agenda and the corresponding minutes for the Annual Council Meeting 22 May 2023 do not seem to match.</p> <p>As per the LGA1972 the Annual Council Meeting and following Standing Orders the appointment of the Chairman should take place annually in May, this has not been done according to the minutes.</p> <p>Council Minutes are signed off at the next meeting.</p> <p>Some minutes of meetings seem a bit vague and would not be understood by many members of the public.</p> <p>Having matters arising on the agenda is not good practice, anything that has resulted from the last minutes should be an agenda item, or part of a Clerk's update for example.</p>
Purchase Invoices	Kept and VAT invoices where appropriate and marked with cheque numbers for reference.	Correct.

VAT	Where applicable correctly recorded and reclaimed for previous year.	VAT has not been reclaimed in the last 4 years, this is now being actioned. As VAT registered a return should have been completed every 3 months.
Sales Invoices	Produced timely and correctly and supported by appropriate paperwork such as diaries/emails etc.	Car reader has been purchased that will improve reporting. Bar prices have been reviewed.
Credit Control/Debts	That any sales invoices are credit controlled and payments chased.	Consider a debt control policy.
Receipts and Payments	That payments are made properly by cheque/BACS/DD/SO and properly recorded and that receipts are also made properly and properly recorded and supported by paperwork trail.	Payments required are reported to each meeting for approval.
Staffing/Personnel	That staff have appropriate contracts and procedures are in place for personnel management.	The Personnel Committee met to discuss the Clerks performance and salary.
Payroll	That appropriate payroll system is in place and supporting information for pay rates/salary levels etc.	Payments are being tightened up with the use of a payroll system. The cleaner has been brought onto the payroll. The position with PAYE and NI that I have reported before has now been resolved and a payroll system put in place.
Governance	That Standing Orders/Finance Regs/Insurance and all other policy documents are in place	The Council has reviewed its policies and put on the website.

	and that they are reviewed at least annually.	<p>I can not see a Publication Scheme on the website and should be addressed.</p> <p>A link to the Register of Councillor Interests is on the website.</p> <p>A valuation of the Centre took place to inform insurance requirements.</p> <p>Requirements of the Hall Booking procedure are not being followed i.e deposit taken</p>
Cash handling	That all cash handled is subject to audit/security trail and this is adhered to.	A card reader has been brought to improve accountability of bar takings.
Budgets and Monitoring	That a budget is in place and adhered to, with monitoring.	Budget and precept agreed at the January meeting and requested from NLC.
Accounting/Finance	That at least quarterly account reconciliations are in place and presented to Council.	Reconciliations are completed and then reported to the next meeting.
Accountability	That Councillors sign cheque book stubs, initial and sign finance information presented and are presented with information to allow accountability.	Correct.
Audit	That internal audit is carried out with report presented to Council and that external audit paperwork is correctly completed and presented to Council and followed up with any appropriate actions.	The Notice of Exercise of Public Rights 2022/23 and the Annual Governance & Accountability Return 2022/23 were not completed in accordance with the

		requirements of the Accounts and Audit Regulations.
Transparency		<p>Have the budget on the website.</p> <p>Consider showing transactions approved at the meetings in the minutes.</p>
Precept and grants	That precept level is officially set and communicated to local authority and correctly received.	Correct.
Section 137	That it is separately recorded, and cap adhered to.	No S137 payments were recorded this year, payment such as poppies should be recorded here.
Other notes	.gov.uk email address	<p>Councils are advised to get an approved .gov.uk email account.</p> <p>The importance of using .gov.uk domains for websites and emails</p> <p>1 All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.</p> <p>2 To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.</p> <p>3 When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example,</p>

		<p>'ourparishcouncil.gov.uk' with email addresses linked to that domain.</p> <ol style="list-style-type: none">1 Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:2 Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.3 Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.4 Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.5 Peace of mind that your .gov.uk Parish Council domain will never be sold to someone else if it is not renewed on time, which can happen with .co.uk, .org.uk and other commercial domains.6 Additional security measures, as all .gov.uk domains are checked for any cyber vulnerabilities by the Cabinet Office and reported to the Responsible Owner, or your technical point of contact, so they can be fixed.7 You can read more about the benefits of getting a .gov.uk domain on the GOV.UK website.
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Recommendations:

I would recommend the following are actioned this coming year:

- The Notice of Exercise of Public Rights 2023/24 and AGAR need to be completed correctly this year following issues in the last 2 years
- Ensure Councillors comply with Standing Orders
- I couldn't find a Publication Scheme on the website, this is something that needs producing as soon as possible
- Consider national recommendations to have a .gov.uk email address
- For transparency have the budget on the website
- For transparency consider showing transactions approved at the meetings in the minutes
- As requirements of the Hall Booking procedure are not being followed, it would be advisable that this process is handled by the RFO
- Section 137 payments should be recorded appropriately

Andy Hopkins

07/06/2024