

Mawsley Parish Council
Minutes of the Parish Council Extraordinary Meeting held on Thursday 6th July 2017

Present: Cllr B Littler (Chair); Cllr K White, Cllr P Richards;

Also present: Juliet Lewis (Clerk).

Public: 2 members of the public were present.

17.07.01E To receive **Apologies of Absence:** Cllr R Barnwell had sent apologies ahead of the meeting.

17.07.02E To receive **Members' Declarations of Pecuniary Interest:** None.

17.07.03E To receive **Members' requests for Dispensations:** None

17.07.04E **To discuss the auditors report:** The auditors report, which had been circulated amongst the councillors prior to the meeting was referred to. The points raised in the report are contained in the response document. A plan to address the points raised had also been put forward by the clerk prior to the meeting, the response document, this document is attached to the end of these minutes. Issues reported by the auditor were accepted and the action plan approved.

The risk register, created by the clerk and circulated prior to the meeting, was approved and adopted by the parish council. To be reviewed annually. A copy of this report is available from the clerk on request.

17.07.05E **Finance:** To approve the end of year figures: The end of year figures were approved and the audit form signed by the chairman.

17.07.06E **Correspondence received by the clerk not covered above.** Concern had been expressed that the notice for the Parish Council vacancy had not been shared with those residents that do not have access to the internet. It was agreed to extend the deadline for application by 2 weeks to 28th July 2017.

Meeting closed at 19:46

Next meeting: Monday 17th July 2017 7pm.

Mawsley Parish Council Audit Response Document.

Audit Comment	Response	Action
<p>The Council has not met its obligations under the lease dated 1.5.2014 for The Centre at Mawsley as they have not insured the building as landlord (2.2.4). The Council also needs to refer to the lease agreement in respect of its responsibilities towards the tenant. It appears that the Council have taken on unnecessary responsibilities. Powers are given to Councils in order that they do not act ultra vires. No powers are attributed to any payments made by the Council and the large grants made to TCAM need to be attributed. This was first raised by the IA on 19.7.14.</p>	<p>Tenancy agreement will be brought to every meeting and referred to when making decisions regarding requests by TCAM requests for assistance. Roles and responsibilities will be discussed at the next TCAM meeting. MPC to include buildings insurance in the requote request after August meeting. Power to pay will be added to the cash book and confirmed in the minutes going forward.</p>	<p>Clerk</p>
<p>I am concerned that the Council failed to maintain an adequate system of Internal control, as required under Regulation 6(a) of the Accounts and Audit Regulations 2015. Whilst the Financial Regulations have been adopted by the Council, there was no evidence of any internal control taking place nor reporting to the Council. In my spot check of payments I found 2 payments which were paid by the Council, neither of which were addressed to the Parish Council, but which were paid by the Parish Council and VAT reclaimed by the Parish Council. No payments were authorised by the Council in June 2016. I would suggest that these be authorised retrospectively. Expense payments made to the previous Clerk did not have supporting documentation.</p>	<p>Confirmed that the missing receipt has not been provided by the previous clerk. Meeting with ICO to be arranged prior to each monthly meeting to confirm payments and bank statements. I appreciate that Richard used to meet with the previous clerk but it is not documented in the minutes. Going forward we will confirm that checks have taken place and document the bank balance as in working document. We will need to authorise June 2016 payments in the next monthly meeting so they can be documented.</p>	<p>Clerk / RB</p>
<p>Last year's Accounts have not been adopted by the Council, nor the Internal Auditor's report accepted. I refer you to Minute 16.05.05. The Clerk advised that the Box 8 figure in last year's accounts was incorrect and should have been £74,073 as per the bank statements. I advised your Clerk to contact BDO immediately for advice.</p>	<p>BDO have confirmed the source of the difference. Rectified and new figures agreed with auditor.</p>	<p>Clerk</p>
<p>The Budget for the year could not be evidenced and was not properly minuted.</p>	<p>This refers to the last financial year - evidence provided that the</p>	<p>Clerk</p>

	correct procedures were followed this year.	
<p>The Asset Register was not actual and did not reflect the insurance documentation. The only All Risk Items insured were “Street Furniture”. Given that the Council does not own its street lamps I am at a loss to see what is insured for the sum insured. As not own its street lamps I am at a loss to see what is insured for the sum insured. As noted above; the Council has not insured the community asset building. I understand that the new Clerk is going to review all the Council’s statutory documentation ready for consideration and re-adoption at the August meeting.</p>	<p>Asset register to be compiled from scratch and confirmed / adopted during the August meeting. (minuted obviously). We will then use this to requote for insurance.</p>	Clerk / BL
<p>The Risk Assessment in place is not fit for purpose and does not reflect the business of the Council. Regular reporting of the Bank Accounts did not take place nor were they minuted. There is no evidence of regular Bank Reconciliations either. I understand that this has now been rectified by the new Clerk.</p>	<p>See attached document.</p>	Clerk

DRAFT