

HARBLEDOWN AND ROUGH COMMON PARISH COUNCIL

Minutes of Finance Committee Meeting held
at The Vestry Harbledown
on Monday 16th September 2013

Meeting commenced at 9.30 a.m.

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| Present | Councillors B. Golding, S. Denham and R. Perham(Chairman), Mr D Frost (Clerk). |
| 01/13 Confirmation of Summons | All Councillors had received their summons to attend this meeting and the public notices had been served correctly. |
| 02/13 Alterations to the Register of Councillors' Interests and Declaration of Interest on Items on the Agenda | There were no alterations or declarations of interest stated. |
| 03/13 Apologies for Absence | There were none. |
| <p>At this point the Chairman would have asked whether any resident of the Parish wished to address the Council or ask any question about any agenda item. There was not any resident of the Parish present but an email was received from a resident who raised a question regarding the amount of funds and Reserves held by the Parish Council. The full committee at the next Parish Council meeting will discuss the points raised alongside the forecast for 2014-2015.</p> | |
| 04/13 Minutes of the previous meeting | It was proposed by Councillor Denham and seconded by Councillor Golding that the minutes of the Finance Meeting held on the 16 th July 2012, be approved. |
| 05/13 Matters arising | There were no matters arising |
| 06/13 Budget 2013/14 | The Concurrent and Precept requests for the year 2014/15 were discussed at length. It was resolved unanimously to submit the request as attached to the next meeting of the Parish Council. The Clerk raised the question of the on-going discussions between the Parish Council and Canterbury City Council regarding maintenance lease for Neal's Place Meadow. It was unanimously decided by |

the members of the committee that provision should be included in the 2014/2015 Concurrent Funding Application for the cost of maintenance on this land. The question of the rent charged to allotment holders was discussed, with Councillor Golding declaring an interest, as an allotment holder of a plot at Hillside Allotments. It was decided that the rent for a full - sized plot be kept at £35 (pro-rata) for the year commencing 1st January 2014. This will be reviewed at the next Finance Committee Meeting .

It was unanimously agreed that the Clerk's salary point should rise to LC2 point 26 from 1st August 2014, and continue to proceed on an annual basis to LC2 point 28 has been reached.

It was proposed by Councillor Perham and unanimously agreed that transfers be made from General Reserve to the Ring Fenced Park & Ride Fund and that a further Ring Fenced Fund for use of the three villages would be created. The amounts being £10,000 and £15,000 respectively. Each village would have a maximum of £5,000 available to 31st March 2015, when the fund would be reviewed. Applications for use of the Ring Fenced Funds would need to be submitted to the Parish Council by a recognized body of the village in question for scrutiny by the full committee of the Parish Council before approval could be given.

**07/13 Parish Council
Capital Grant
Scheme**

Canterbury City Council will be asking for Capital Grant applications to be made by 4 October 2013, and village halls will be expected to make their own applications, using the single gateway process, together with their application for their core expenditure funding, which is being taken out of the Parish Council CFF application for 2014-2015.

08/13 Risk Assessment

The Risk Assessment was carefully reviewed, and it was resolved to leave it unchanged. Copy attached.

**09/13 Insurance
Provision Review**

Fidelity Insurance Guarantee has been increased to the sum of £250,000 without an increase in premium. The remainder of the provisions were carefully reviewed, and it was resolved to leave the cover unchanged.

10/13 Donations

It was decided that a heading for donations should be included in the 2014-2015 forecast.

The meeting closed 10.00 am.

HARBLEDOWN AND ROUGH COMMON PARISH COUNCIL

RISK ASSESSMENT

September 2013

The following areas have been identified as items of low risk to the Council both in terms of impact and consequence:

Risk Identification (Covered by Insurance)

- The protection of physical assets owned by the council – buildings, furniture, equipment etc. (loss or damage)
- The risk of damage to third party property or individuals as a consequence of the council providing services or amenities to the public (public liability)
- Loss of cash through theft or dishonesty (fidelity guarantee)
- Legal liability as a consequence of asset ownership (public liability)

Internal Controls

- An up to date register of assets and investments
- Regular maintenance arrangements for physical assets
- Annual review of risk and the adequacy of cover
- Ensuring the robustness of insurance providers

Internal audit assurance

- Review of internal controls in place and their documentation
- Review of management arrangements regarding insurance cover
- Testing of specific internal controls and reporting findings to Council

Risk Identification (Working with others to manage risk)

- Security for vulnerable buildings, amenities or equipment
- Maintenance for vulnerable buildings, amenities or equipment
- Banking arrangements, including borrowing or lending
- Ad hoc provision of amenities/facilities for events to local community groups
- Vehicle or equipment lease or hire
- Professional services (planning, architects, accountancy, design, etc)

Internal Controls

- Standing orders and financial regulations dealing with the award of contracts for services or the purchase of capital equipment
- Regular reporting on performance by suppliers/providers/contractors
- Annual review of contracts
- Clear statements of management responsibility for each service
- Regular scrutiny of performance against targets
- Adoption of and adherence to codes of practice for procurement and investment
- Arrangements to detect and deter fraud and/or corruption
- Regular bank reconciliations, independently reviewed

Internal audit assurance

- Review of internal controls in place and their documentation
- Review of minutes to ensure legal powers are available, and the basis of the powers recorded and correctly applied
- Review and testing of arrangements to prevent and detect fraud and corruption
- Review of adequacy of insurance cover provided by suppliers
- Testing of specific internal controls and reporting findings to Council

Risk Identification (Self –managed)

- Keeping proper financial records in accordance with statutory requirements
- Ensuring all business activities are within legal powers applicable to local councils
- Ensuring that all requirements are met under employment law and Inland Revenue regulations
- Ensuring all requirements are met under Customs and Excise regulations (especially VAT)
- Ensuring the adequacy of the annual precept within sound budgeting arrangements
- Monitoring of performance against agreed standard under partnership agreements
- Ensuring the proper use of funds granted to local community bodies under specific powers or under section 137
- Proper, timely and accurate reporting of council business in the minutes
- Responding to electors wishing to exercise their rights of inspection
- Meeting the laid down timetables when responding to consultation invitation
- Meeting the requirements for Quality parish status or other accreditation
- Proper document control
- Register of members' interests and gifts and hospitality in place, complete, accurate and up to date

Internal controls

- Regular scrutiny of financial records and proper arrangements for the approval of expenditure
- Recording in the minutes the precise powers under which expenditure is being approved
- Regular returns to the Inland Revenue; contracts of employment for all staff, annually reviewed by the council, systems of updating records for any changes in relevant legislation
- Regular returns of VAT; training the responsible officer in matters of VAT and other taxation issues as necessary
- Regular budget monitoring statements
- Developing systems of performance measurement
- Procedures for dealing with and monitoring grants or loans made or received
- Minutes properly numbered and paginated with a master copy kept in safekeeping
- Documented procedures to deal with enquiries from the public
- Documented procedures to deal with responses to consultation requests
- Documented procedures for document receipt, circulation, response, handling and filing
- Procedures in place for recording and monitoring members' interests and gifts and hospitality received
- Adoption of codes of conduct for members and employees

Internal audit assurance

- Review of internal controls in place and their documentation
- Review of minutes to ensure legal powers in place, recorded and correctly applied
- Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from minutes to statements etc. including petty cash transactions
- Review and testing of arrangements to prevent and detect fraud and corruption
- Testing of specific internal controls and reporting findings to Council

The Council considers that the above items of low risk are adequately covered by one or more of the following:

- Insurance Policy with Allianz Insurance Plc
- A regular programme of equipment maintenance
- Internal Audit control
- Provision of services by Contractors
- Standing Orders, including guidance and advice notes to Councillors
- Code of Conduct

Signed: Date: 16 September
2013.....
Chairman

Signed: Date: 16 September
2013.....
Vice Chairman