

#### **Income and Expenditure**

- all un-presented cheques and un-banked income information was checked as at 31 March 2018 to ensure that the details are accurately recorded in the Parish Council records.
- all Remittance Advices were checked and agreed to the Cash Book and bank statements for the period 1 April 2017 – 31 March 2018.

#### **VAT**

- it was noted that VAT reimbursement claim totals for the period 1 April 2016 – 31 March 2017 was £4,174.48 and this was received on the 12 May 2017. The Responsible Finance Officer is in the process of preparing a VAT reimbursement claim for submission to HMRC covering the period 1 April 2017 and 31 March 2018.
- a test check was carried out on the VAT elements from payment vouchers to the reimbursement claim form for those invoices processed in April 2017 – March 2018.

#### **Invoice Payments**

- a test check of the Invoice payment files was carried out (April 2017 – March 2018) to ensure that the totals were correctly paid and were authorised to match the details in the Cash Book.

#### **Insurance**

- the Insurance Cover for the Parish Council is brokered through Came and Co and held with Aviva Policy Number 24414511CHC. The current level of cover includes Employer Liability of £10m and Fidelity Guarantee of £150,000 which is sufficient for the Parish Council in 2017/2018.

#### **Policies and Procedures**

- It is pleasing to note that the Responsible Finance Officer has reviewed the Policies and Procedures for the Parish Council during 2017/2018 and these have been adopted by the Parish Council. These are now sufficient and fit for purpose for the Parish Council. The Responsible Finance Officer will now ensure that the latest versions of these documents will be updated on the Parish Council website.

#### **Minutes of the Parish Council**

- The Minutes of the Parish Council were checked to ensure all decisions and approvals for the period April 2017 – March 2018 were recorded that affect the financial management of the Parish Council.
- we noted that the Minutes of the Parish Council are signed by the Chairman but each page on the Minutes is not initialled to indicate that they are a true record on the decisions made by the Parish Council.

**Recommendation: We recommend that each page of the Parish Council Minutes should be signed by the Chairman to provide assurance that these are a true record of approvals and decisions taken by the Parish Council.**

#### **Financial Assistance to the Church**

- The Parish Council should be aware of the briefing note sent out to Parish Councils on the 31 January 2018 from the National Association of Local Councils (NALC) LO1 18 which sets out the current issues on Parish Councils providing grants to Churches.
- The information in this briefing note indicates that Parish Councils do not have the legal powers to make grants to Churches but this is currently being tested in the Courts.