

Warbleton Parish Council – Finance Report May 2021

This report should be read in conjunction with the Council agenda and associated papers relating to the Internal Audit and AGAR process.

Agenda item 9.2 – Bank Reconciliations and Budget Monitor

Due to the meeting being brought forward, these documents have yet to be produced. They will be circulated to Councillors as soon as possible (although this might be after the meeting). An update on timing will be given on 6th May.

Agenda item 9.3 – Internal Audit Report

The internal audit for 2020/21 was conducted by Keith Robertson on 27th April 2021 with the Parish Clerk/RFO, Chairman of the Council and Chairman of the F&GP Committee in attendance (via zoom). His report was sent to the RFO on 28th April 2021.

In summary, no audit issues were raised which require action. Three recommendations about reporting and the setting of future budgets were suggested: these will be reviewed by the RFO and F&GP Committee and any proposed changes will be brought to the attention of the Full Council.

It is worth noting that the 2019/20 audit report gave rise to 18 specific actions which the Council has addressed during 2020/21.

The Internal Auditor also completes an Annual Internal Audit Report, which forms part of our AGAR submission. The auditor has confirmed we have met all 11 Internal Control Objectives that he reviewed; a further 4 were not applicable. Councillors should take these responses into account when considering the response to the AGAR Governance Return.

Councillors are invited to raise any comments about the Audit report and Internal Control summary.

Agenda item 9.4 – Limited Assurance Review

Warbleton Parish Council meets the criteria to exempt itself from a Limited Assurance Review (by PKF Littlejohn).

As there are no comments by the Internal Auditor which would impact any decision, based on the recommendation of the F&GP Committee, noted by the Parish Council on 23rd April, it is formally proposed that the Council resolves to exempt itself from a Limited Assurance Review for 2020/21.

If this proposal is resolved, the Council will complete the AGAR Part 2 return for 2020/21.

Agenda item 9.5 – Exercise of Public Rights

As a smaller authority we must inform the electorate of a single period of 30 working days during which public rights may be exercised, by publishing the relevant Notice **and**

Sections 1 & 2 of the approved AGAR **at least the day before** the period for public rights commences. The date of the Notice **must not be** dated the same date as the first day of the 30 working days. For this purpose, publishing means inclusion **on the website**. Publication on a notice board is not mandated but is good practice;

The inspection period **must** include the first 10 working days of July, i.e. 1 to 14 July inclusive this year. It is proposed that public rights may be exercised between Thursday 3 June and Wednesday 14 July 2021.

Agenda item 9.6 - Section 1 of the AGAR - The Annual Governance Statement for 2020/21

There is a precise set order in which the sections of the AGAR must be resolved by Council. The Annual Governance Statement must be agreed before the Accounting Statement.

Normally the F&GP Committee would go through each of the Governance Statements and make a recommendation to full Council about how the response. In view of the foreshortened timescales, this has not been possible. Therefore, the Council will need to consider each question in turn before agreeing the Governance Statement.

A separate document sets out the items to be considered. The questions should be considered in conjunction with the Practitioners Guide for Smaller Authorities and the Internal Audit report.

If any question is answered "NO", a detailed explanation must be provided when submitting the AGAR and also published with the AGAR on our website.

Agenda item 9.7 - Section 2 of the AGAR - The Accounting Statement for 2020/21

Councillors have seen a draft of the Accounting Statement , which was also provided to the Internal Auditor.

An explanation of the variances between 2019/20 and 2020/21 is also provided.

The RFO and the Chairman of the FGP Committee are happy that all numbers balance against the end of year accounts and recommend that the Accounting Statement for 2020/21 is approved..

Agenda item 9.8 - revised Financial Regulations

The Council is required to review its Financial Regulations each year. They were last approved in March 2021.

Only small changes are proposed, specifically that the delegated limits on authorising expenditure are increased in line with the model regulations. This also gives greater flexibility if the Council is unable to meet over the next few weeks as the governments roadmap out of lockdown continues

The FGP Committee has reviewed the proposed changes and unanimously recommends the Council agrees the revised Financial Regulations.

Agenda item 9.9 - revised Standing Orders

As per the previous agenda item the Council is required to review its Standing Orders each year. They were last approved in March 2021.

Changes have been largely based on the updated NALC model standing orders and highlighted in red in the documentation.

Councillors are asked to be aware of Sections 11, 20 and 21 around the provision and Management of Information. The Parish Clerk together with the FGP Committee will be reviewing these aspects of the Council in more detail over the next few months, with a focus on data protection issues.

The FGP Committee has reviewed the proposed changes and unanimously recommends the Council agrees the revised Standing Orders.

Cllr Steve Williamson

Chairman

Finance and GP Committee

29th April 2021