



## OAKLEY AND DEANE PARISH COUNCIL

### MINUTES OF THE EXTRAORDINARY COUNCIL MEETING

#### HELD AT THE NEWFOUND PAVILION

#### ON THURSDAY 29<sup>TH</sup> FEBRUARY 2024 AT 10:00 AM

Councillors of Oakley and Deane Parish Council were summoned to attend the Extraordinary Council Meeting at the Newfound Pavilion on Thursday 29<sup>th</sup> February 2024. Members of the press and public were also invited to attend.

The Council meeting commenced at 10:00 AM, no public session was held on this occasion and no members of the public attended. The business to be transacted at the meeting was set out in advance Friday 23<sup>rd</sup> February 2024. Councillors were requested to note that this meeting was recorded by the Council. The meeting concluded at 10:25 AM.

**Present:** Cllr. Rowley (Chair), Cllr. Hayman (Vice Chair), Cllr. Green, Cllr. Wain, Mrs. Beere (Clerk) and Mrs. Moody (RFO)

#### Council Meeting 10:00 AM

##### **201/23 Approval requested on the following matters:**

- i. **To contract a Financial Assistant based on 20 hours per month to support the Clerk while a new RFO is recruited or for as long as the arrangement is required. To commence 7<sup>th</sup> March 2024.**

Refer to the February '24 minutes agenda point 199/23 Confidential matters: Decision required in preparation for the RFO departure 6<sup>th</sup> March '24, for additional information relating to this agenda point.

#### ***MEETING PAUSED – RFO departed the room.***

Due to year end with upcoming auditing deadlines, while recruiting for a new RFO, it is vital business continues as usual. The Financial Assistant may be in place till July '24, however it is likely working hours will be reduced as a new RFO is transitioned, and the Councils budget limitations will be monitored. This arrangement will be reviewed monthly. Proposed by Cllr. Rowley (Chair) seconded by Cllr. Wain and approved by all members present.

- ii. **To enlist Do the Numbers Ltd. for the audit of Oakley and Deane Parish Council for the year 2023/24, at a rate of £650 (no VAT applicable) for two-part days on site.**

Refer to the February '24 minutes agenda point 189/23 Finance and Governance Committee verbal report part i. Internal Auditor, for additional information relating to this agenda point.

See attachment B Ref: point 201/23 ii. for a copy of the Do the Numbers Ltd. letter of engagement, internal audit information and quote from auditor Eleanor Greene requesting two part days to conduct the Councils 2023/24 audit. Proposed by Cllr. Hayman (Vice Chair) seconded Cllr. Rowley (Chair) and approved by all members present.

**MEETING PAUSED – RFO returned to the meeting.**

- iii. **To enlist RC Saunders Ltd. to clear the Parish Council storage lock up, total cost £400 ex vat for skip hire and labour.**

See attachment C Ref: point 201/23 iii. for a copy of the RC Saunders Ltd. quote for skip hire and four hours labour. Proposed by Cllr. Rowley (Chair) seconded Cllr. Wain and approved by all members present. The work is to be undertaken within the next three weeks, deadline 22<sup>nd</sup> March '24.

- iv. **To give notice (1 week required) on the hire of the Parish Council storage lock up located on Goddard Firs, Oakley. Currently charged at £52.52 inc vat. per month, due to be increased as of the 1<sup>st</sup> April '24 and to relocate any items to less expensive storage within the village at a rate of £20 per month.**

Proposed by Cllr. Rowley (Chair) seconded Cllr. Wain and approved by all members present. Notice is to be given for the last week of March or once the storage lock up is cleared. The temporary storage situation will be reviewed in three months (May '24).

**NOTE: All confidential information and attachments have been removed from the public minutes due to the nature of the information being personal to individuals named, and private property security concerns.**

**Next ordinary council meeting is scheduled for 14<sup>th</sup> March 2024 to be held at Newfound Pavilion.**

Attachment A – Removed due to confidential content relating to agenda point 201/23 i.

Attachment B Ref: point 201/23 ii. Do the Numbers Ltd. quote submitted by auditor Eleanor Greene, with letter of engagement and internal audit information to conduct the ODPC 2023/24 internal audit.

NOTE: The letter of Engagement was signed by Cllr. Alex Rowley (Chair). A copy will be sent to Eleanor Greene.

# the Numbers

## Letter of Engagement between

Do the Numbers Limited and Oakley and Deane Parish Council (hereafter “the Council”)

Date : 15<sup>th</sup> February 2024

Dear Members and Officers,

The purpose of this letter is to set out the basis on which the Do the Numbers is engaged as internal audit provider to the Council.

We undertake to provide the council with a suitably qualified Internal Auditor whose competences and qualifications comply with the requirements of the [Audit and Accounts Regulations 2015](#).

All work will be carried out in accordance with the guidance and instruction in the [Practitioners Guide 2023](#).

This letter sets out terms on which Do the Numbers Ltd will act for the Council in relation to the internal audit.

### **Period of engagement**

This agreement will start with the annual return for the year ended 31 March 2024.

### **Responsibilities of the Council and the internal auditor**

- (i) As councillors, you are responsible for approval of the annual governance statement and the preparation of the annual return, including, inter alia, the maintenance of proper accounting records and an appropriate system of internal control.
- (ii) Do the Numbers Ltd will work in accordance with the generally accepted professional standards for such engagements. It will consist of internal audit checks following the guidelines in the current edition of “Governance and Accountability for Smaller Authorities in England”. In particular, the internal audit will be carried out using the best practice approach contained therein.
- (iii) The list of information to be made available to the auditor will be sent to the council annually.

### **Regulatory requirements**

We reserve the right to disclose their files to regulatory and law enforcement bodies in the exercise of their powers.

### **Quality of service**

- (i) We aim to provide the best possible service to clients. If you would like to discuss how the service could be improved, please contact the director of the company by email.
- (ii) We undertake to investigate any complaint carefully and promptly and do all we can to explain the position to you. We will do everything reasonable to put matters right. Prompt communication enables us to take prompt action on your behalf.
- (iii) Should you at any stage feel that you have not received an adequate response to a complaint the circumstances should be brought to the attention of the Director.
- (iv) If we do not answer your complaint to your satisfaction you may take up the matter with the External Audit Provider for your county.

*Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG Company No. 7871759*

# Do the Numbers

## **Fees**

These are as per the company scale of charges, confirmed annually, and are based on the total income or expenditure of the council for the year under review.  
Fees will be billed annually and will be due upon presentation.

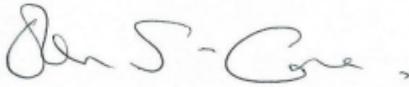
## **Applicable law**

This engagement letter shall be governed by, and construed in accordance with, English law. The Courts of England shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those Courts do not have jurisdiction.

## **Agreement of terms**

- (i) Once it has been agreed, this letter will remain effective from the date of signature until it is replaced. Either party may vary or terminate our authority to act on your behalf without penalty. Reasonable notice of termination must be given in writing.
- (ii) Please could the council confirm its agreement to the terms set out by this letter by the Chairman signing and returning the enclosed copy. Please contact the Director if they are not in accordance with your understanding of our terms of engagement.

Yours faithfully



Eleanor Greene ICPA  
for Do the Numbers Limited

This letter of engagement confirms and is the entire contract between the parties. The letter of engagement was considered by the council in accordance with Financial Regulations relating to contracts and approved in accordance with Standing Orders as witnessed below

For and on behalf of Oakley and Deane Parish Council

..... Chairman

Minute reference ..... Dated .....

*Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG Company No. 7871759*

## *Do the Numbers Ltd* *Internal Audit Information 2023/24*

### **Who are Do the Numbers Ltd?**

- A company led by Eleanor Greene BSc Hons ICPA who has been auditing Parish Councils since 1997.
- Qualified with ACCA in Private Practice and then worked for the Audit Commission.
- Following ten years as Company Secretary of Hampshire ALC, Eleanor was for three years Secretary of the Hampshire SLCC as an Associate member and is a founder member of the [Internal Audit Forum](#) , so is up to date with sector developments.
- The company is in regular communication with the External Auditors (PKF, BDO and before them District Audit and the Audit Commission).
- The company holds £150,000 of Professional Indemnity Insurance linked to the practising certificate.
- When not dealing with local Councils, Eleanor acts as the independent examiner for several charities and has a tax practice covering individuals, partnerships and small companies.
- Therefore the company understands HMRC systems and compliance and the differences between Parish, Charity and Company law.

### **What does the Internal Audit process comprise ?**

Every council will get a visit to their office / the Clerk's place of work between the 31<sup>st</sup> March year end and late June to review the controls and systems and to sign the AGAR (annual return) in good time for the 30<sup>th</sup> June submission deadline.

Larger councils – whose operations and systems are more complex – get extra visits spread through the year between October and March, to allow a thorough review of all activities to take place.

Every council, no matter how large or small has unlimited email support throughout the year.

Communication is primarily with the proper officer, but sometimes also with the Chairman. There is no such thing as a 'stupid' question the first time it is asked – it is always better to ask during the year so that matters are handled correctly in the first instance.

### **Fees**

The Internal Audit Fee scale for 2023/24 is set on the same basis as that for external audit – bandings based around total income or expenditure - as a proxy for the complexity of the council.

There is a fee of £75 for any aborted visit or for any visit cancelled at less than one week notice. It is likely that no council will ever have to pay this as our systems include a clear schedule of documentation and actions to have been completed prior to the visit. The issue of notice periods primarily applies to small councils where we are keeping your fees down by visiting more than one parish in a day.

When your quote is provided, your likely fee will be confirmed in writing. Quotes come with no obligations.

All engagements are on a "good till cancelled" basis. Councils are not locked in to more than one year.

### **Audit Calendar**

Showing what main audit related actions the council should have undertaken during the year;

<i>April</i>	Complete Cash book for prior year, ensure bank reconciliation to 31 March complete and approved by council. Prepare draft annual return figures.
<i>May</i>	Internal Audit visit – approve IA report at full council including action to be taken. Ensure all RTI submissions complete for year – take a copy of annual summary.
<i>June</i>	Complete AGAR and submit with all required paperwork to External Auditor

### Do the Numbers Ltd : Internal Audit Information

<i>July</i>	Review Standing orders and Financial Regulations
<i>August</i>	Review all policies, especially Data Protection, schedule update approvals
<i>September</i>	Review Risk Assessment as per guidance in Governance & Accountability
<i>October</i>	Receive completed external audit, report to full council and act on any points raised
<i>November</i>	Start preparing the budget through monitoring of expenditure and requirements
<i>December</i>	Finalise budget and complete approval of updated policies
<i>January</i>	Submit Precept request. Include final budget in signed minutes and clearly minute the Precept amount.
<i>February</i>	Review fixed asset register to bring up to date, review Transparency Code
<i>March</i>	Review supporting statement to year end accounts – debtors, tenancies, leases, contingent liabilities.

#### **Paperwork / electronic document schedule**

This is the list of information that the Internal Auditor will need to check to assure themselves of the tests listed on the Internal Audit Statement on the [AGAR](#).

Some of the items may not be applicable to very small parishes but all are part of a good internal control environment.

Ideally provide copies of starred (\*\*\*) items for the IA to put in their file – this will save accidentally marking your originals.

All items marked "T" should be published on the council website under the [Transparency codes](#).

- Minute book – master copy including agenda papers, subcommittees and confidential (T)
- All invoices and receipts to 31 March (*electronic PDF files are permitted*)
- Bank statements for all accounts including loans and investments – to 31 March
- Bank reconciliation for all accounts as at 31 March (T)
- Cheque book stubs / Paying in books
- Petty cash records and reconciliation
- Insurance Schedule – including vehicles
- Wages – evidence of RTI and Pension submissions, P60 for all staff, P45 for leavers
- VAT reclaim or return to 31 March
- Burial register, memorials register
- Last year's Internal and external auditor reports and annual return (T)
- Register of Members' interests (*link to Monitoring officer page is best*) (T)
- Financial regulations / Standing Orders / Risk Assessment – as reviewed in year (T)
- Budget for the following year – as approved in year (T)
- Review of variances between cash book and budget for the current year. (T)
- Review of leases, tenancies, contingencies and other agreements
- Income & Expenditure (R&P for small councils) to 31 March, showing comparatives (\*\*\*) (T)
- Balance sheet at 31 March – showing comparatives (\*\*\*) (T)
- Fixed asset register as at 31 March, checked against the Insurance schedule (T)
- Trade Debtors and prepayments listing (\*\*\*)
- Trade Creditors and Accruals listing (\*\*\*)
- Analytical review of variances for section 2 of Annual return (T)

The list looks very long written out like that but every organised clerk is actually already doing all of this – they just may not think of it in those terms.



Eleanor Greene ICPA  
for Do the Numbers Ltd



Quote QTE485

OAKLEY AND DEANE PARISH COUNCIL.

RC Saunders Limited  
 Withy Place  
 Bramley Road, Silchester  
 Reading  
 RG7 2LN

0118 328 3380 | 07860 424 898

www.rcsaunders.co.uk  
 accounts@rcsaunders.co.uk

Quote ID: QTE485  
 Quote Date: 21/02/2024  
 Valid For: 30 Days  
 Page: 1 of 1

Customer reference: GODDARDS FIRS.

Quantity	Description	Unit Price	Line Total	VAT
1	SKIP HIRE FOR GARAGE CLEARANCE. INCLUDING DELIVERY AND COLLECTION FROM SITE AND TIPPING CHARGE.	£260.00	£260.00	20%
4	DAYWORK LABOUR. PER HOUR.	£35.00	£140.00	20%
		<b>Subtotal:</b>	£400.00	
		<b>VAT Total:</b>	£80.00	
		<b>Total:</b>	£480.00	
This quote is valid for 30 days. Quoted prices are subject to change after this period.  All invoices are strictly due within 30 days.				
Account Name: RC Saunders Limited Barclays Bank: Sort Code 20-05-00, Account No. 83468240				

All sales and services are governed by our Conditions of Sale (our "Conditions"). You should understand that acceptance of this Quote signifies your agreement to these Conditions.

RC Saunders Limited is registered in England and Wales, company number 08001063. Registered Office: Withy Place, Bramley Road, Silchester, Reading, RG7 2LN.

Licensed Waste Carrier number: CB/KE5605JS,. VAT Registration number: GB-362677037