

Minutes of a meeting of the Finance & General Purposes Committee held on Thursday 11 June 2020 at 7.30pm remotely via zoom

**PRESENT:** Councillor Steve Williamson (Chairman), Andy Long (vice-chairman), Mike Smythe and Karen Cook

Also present: Jackie Cottrell – Parish Clerk  
Linda Butcher – Former Locum Clerk  
One member of the public

**00096 APOLOGIES FOR ABSENCE - None**

**DECLARATIONS OF INTEREST - None**

### **MINUTES**

To **resolve** that the minutes of the Finance meeting held on 7<sup>th</sup> January 2020 and the minutes of the F&GP committee held on the 21<sup>st</sup> May 2020 be taken as read, confirmed as a correct record and signed by the Chairman

**00097 RESOLVED** to adopt the minutes of the Finance meeting held on 7<sup>th</sup> January 2020 and the minutes of the F&GP committee meeting held on the 21<sup>st</sup> May 2020.

### **MATTERS ARISING FROM THE MINUTES NOT COVERED ON THE AGENDA**

The Chairman referred to minute 00006 which highlighted the importance of locating the asset register. He confirmed with the Clerk that the asset register is missing and the Clerk would be starting one from scratch. It is a matter of urgency and should be an item on the Clerks report for Full Council every month.

Cllr Williamson also highlighted the lack of Committee Members of F&GP. Cllr Cook confirmed her intention to join the committee. Cllr Long assured the Chairman there will be an item on the Full Council agenda relating to committee membership.

### **PUBLIC PARTICIPATION**

The member of public in attendance did not wish to speak.

### **INTERNAL AUDIT UPDATE**

The Clerk confirmed with the Committee the Internal Auditor will be completing the audit during the first week of July. The internal audit report should be ready the following week. The AGAR needs to be completed by the 31<sup>st</sup> July so this deadline can be met.

The Vice-Chairman raised concerns over the Statement of Community Involvement and the dates for public participation which the Parish Council are publicising to start on the 15<sup>th</sup> June. However, the End of Year accounts could not be signed off by Full Council until the 18<sup>th</sup> June at the earliest.

He also has concerns over the boxes that are currently ticked on the Annual Governance Statement and he will not sign without a detailed clarification regarding each and every point. He stated that, in his view, the Parish Council has not been compliant with these points throughout the full year. The Standing Orders state that the Annual Governance Statement should be completed by the 30<sup>th</sup> June.

The former Locum Clerk stated that the recent Government legislation regarding Covid-19 and the dates the accounts need to be publicised take precedence over the current Standing Orders, giving the Parish Council more flexibility.

The former Locum Clerk suggested these documents should be presented to Full Council on the 18<sup>th</sup> June and withdrawing the notice of public rights could be resolved under item 8 on the agenda

### **RESOLVE TO UNDERTAKE A REVIEW OF GRANT POLICY AND PROCEDURE**

The Chairman briefly summarised his report. The Vice-Chairman stated he endorsed everything on the report. He advised contacting the relevant groups for feedback urgently in order to have the documentation ready for the initial report at the end of August. The Chairman confirmed with the Vice-Chairman that he will be working with the Clerk in order to achieve this. Cllr Smythe agreed that this review is the way forward in order to make use of the limited funds available to the Parish Council. The Chairman suggested it would also be a good idea to go through the historic regular grants ahead of the budget review for next year. The Vice-Chairman voiced concerns regarding the grant payments for the village halls and he suggested the Parish Council should have an expense item in our budget for the hire of the halls and those same village halls can apply for a grant separately but these two items are not tied together. The Chairman agreed there needs to be a better structured process in place and everything to do with grants will be included in the review.

**00098**    **RESOLVED** to undertake a review of grant policy and procedure

### **BUDGET UPDATE**

The Chairman summarized his report and added Cllr Davies had arranged a CIL meeting for 23.6.2020. He also suggested one proposal might be that when the Parish Council approves grant payments to Groups/Societies, those grants would form part of the next year's budget and be paid the following April. As a result, more funds would be available to cover additional expenses that the Parish Council have incurred this year. The Chairman confirmed to the Vice-Chairman that that income and expenditure are

monitored more regularly than the standing orders require and that he is working closely with the Clerk to monitor her extra hours and the former Locum Clerk's expenses. The Chairman suggested all Councillors need to be encouraged to read the financial reports that are distributed as all Councillors need to take responsibility and accountability. The Vice-Chairman agreed and acknowledged the Chairman's comments.

## **RESOLVE THE RESTATEMENT OF THE MARCH 2020 FINANCE STATEMENT**

The Chairman referred to comments received from a member of the public and clarified the finance statement for the end of March was correctly dated but there was a date of the 31<sup>st</sup> December against the bank balances which was purely an error, with the date not being updated. Unpresented cheques were deducted twice which understated our reserves. There was also a difference between the figures for unpresented cheques on the finance statement and the Clerk's End of Year report. The finance statement quoted £2,260.29. There were three reasons for this difference. The Chairman clarified a payment was approved by the Parish Council but remained as an unpresented cheque throughout the financial year. It is now believed that the cheque for £5 for the Parish Magazine was not issued. This cheque was disregarded in the Clerks financial report as the cheque was no longer valid (being over 6 months old) but the Chairman's report had included it as clarification had not been received. It needs to be written back into the accounts and the Parish Council needs to decide whether to make this payment in the future. There was also a payment of £73.90 to HMRC, the cheque was dated March but only sent to Full Council in April for approval. The former Locum Clerk has confirmed this payment needed to be included in the Year End accounts. The final difference was £80 which represented the VAT element of the £480 payment to SALC. This had correctly been omitted from the finance statement but should have been included in the unpresented cheque amounts. By deducting the £5 and adding back in the £73.90 and £80 VAT the new total is £2409.19 which is the same figure presented on the Clerk's report.

The Chairman noted that there are still differences between the End of Year accounts that the former Locum Clerk produced and the finance statement. The former Locum Clerk could not reconcile the 2018/19 accounts. Some payments approved from March 2019 but only paid in April 2019 have been included in the accounts. They were approved by Full Council in March but did not appear in the April finance statement or any other statement throughout the rest of the year. Another significant issue was the previous Clerk consistently included the VAT element of invoices in the finance statement which was incorrect. The Chairman recommended the Parish Council waits for the audit report before commencing further work on reconciling old bank statements as the amount of work needed would be immense and potentially not fruitful.

The Vice-Chairman stated the penalties that the Parish Council received for the late submission of last year's AGAR 2018/19 brought to light the

inconsistent approach to the accounting. The Clerk stated the Internal Auditors biggest concern was 2018/19 closing balance was not the same as the 2019/20 opening balance. He was unsure how this problem will be solved. The former Locum Clerk confirmed the Internal Auditor has received all the relevant bank statements to address this and advise the Parish Council. Cllr Smythe suggests we take a pragmatic approach and not spend further time on this matter until receiving the report from the Internal Auditor.

**00099** **RESOLVED** the restatement of the March 2020 finance statement

**00100** In accepting the restatement of the March 2020 finance statement which could impact on the End of Year accounts it was **RESOLVED** to place on the Full Council agenda for the 18<sup>th</sup> June an item to inspect in detail the End Of Year accounts and AGAR and defer the public rights of inspection and a revised notice will be posted on the council's website and noticeboards.

### **UPDATE ON CONTINUED USE OF ZOOM FOR PARISH COUNCIL MEETINGS**

The Vice-Chairman acknowledged the advice from the government changes daily and he would like to get back to live meetings as soon as possible. He suggested the Parish Council should be working towards providing a live feed to Councillors and any members of the public who might not be able to attend due to isolation issues or any other reasons. Cllr Smythe added that he hoped returning to live meetings would not affect the new crisp efficiency that the zoom meetings provide. The Chairman stated that we need to wait for further government guidelines and at present both village halls are closed. He added that a number of Councillors are classified as vulnerable but it is an item which needs to be kept under review. He acknowledged the Vice-Chairman's view on live streaming and agreed it will need investigating and the more transparent we are to parishioners the better. The Vice-Chairman added he would like this item on the agenda on each Full Council meeting going forward.

### **RESOLVE TO PRODUCE A POLICY ON DATA PROTECTION**

The Chairman stated the importance of a policy on data protection and he had circulated the model NALC policy which would need amendment. The Vice-Chairman directed Members to the Parish Councils Information Management Policy, WPC 2, as it covers data protection. The former Locum Clerk will compare the two and make sure we have covered everything. It was agreed to defer this item.

### **DATE OF NEXT MEETING**

The Chairman confirmed there will be quarterly meetings of the Finance and General Purposes Committee. The Clerk will arrange a meeting for early September which would tie in with the grant policy and the budget setting

process. The Chairman also stated an additional meeting will be called after the Internal Auditor report has been received.

## **EXCLUSION OF PRESS AND PUBLIC**

**00101** **RESOLVED** at 9pm to exclude the press, public and Clerk on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential staffing nature of the business to be transacted.

### To resolve changes to the Parish Clerk's contract

The Chairman explained that the only change was the inclusion of the NALC/SLCC negotiated £26 per month to cover space (use of the Clerk's home as the Council's office), lighting, heating and electricity. This is the maximum sum that does not attract Tax or NI payments.

Cllr Williamson also advised that the budget had been set at £18 plus £2 based on the previous clerk's allowances, so the increase was not excessive and could be covered within savings or reserves.

There was a discussion covering concerns as to whether the eight hours per week was sufficient to undertake the work expected of the clerk and it was **AGREED** that the hours would continue to be monitored as the Clerk shares her hours for approval with the Chairman of the Council and the Chairman of the Finance Committee. It was confirmed that any changes to the Clerk's contract could only be by negotiation and it was acknowledged that Councillors helping with, for example, posting agendas on notice boards, would continue to assist the Council and the Clerk.

inclusion in the contract of the sum for employees working from home was **NOTED**.

### To confirm the dates of the probationary period

Cllr Williamson, Chairman of the Finance Committee, confirmed that he had received very positive responses from Councillors which confirmed that there had been a huge improvement in the workings of the Council and that the Clerk had successfully completed the probationary period and the Committee

**RECOMMEND** to Council that Jackie Cottrell's appointment as Parish Clerk and Responsible Financial Officer should be confirmed.

In accordance with Standing Order 19 c the Chairman of the Finance Committee, having undertaken the review of performance in full consultation with Councillors and the former Locum Clerk will undertake the initial review and agree the appropriate targets until the first annual review in 2021.

To discuss details of the appraisal process (Performance Management Scheme WPC 7) – copies were sent to all Councillors prior to the meeting

**000102 RESOLVED** to adopt the Performance Management Scheme WPC7.

The meeting closed at 9.25pm