

S106 Queries - Alexandra Park funds – these could be used to offset against maintenance in the area, refurbish play area, resurface etc., new seating / benches.

- 1) **S106** - Investigate the possibility of offsetting costs staff costs and general inspections against the S106 balance.
- 2) **Asset register** spreadsheet format – then upload to RBS / Omega and ensure this feed into the AGAR
- 3) **Election leaflet** – make changes, remove photos, remove wording of names, enlarge the Photo ID post from SBC
- 4) **Annual meeting dates** – with election period – check the SLCC website with advice

General queries brought forward and updated as of 08 Feb 2023:

Audit Ref	Problem	Comment	Actions and comments by Clerk (Proper Officer)	Review date
A	Debit card use of Clerk – doesn't match the financial regs of the council	If the financial regs 6n and 6p were amended to allow officers to spend up their approved authority this could reduce the use of petty cash and overall save funds	Clerk to amend financial regs and take to the next F&GP meeting for approval.	20 Feb 2023
B	Payment Approvals - Councilors not signing or initialing the monthly payment schedules and bank reconciliations	Either the page of the minutes or the ledger / payment schedule should be signed by two councilors	Clerk to ensure that all pages of all financial documents are signed at each meeting. Two signature needed.	20 Feb 2023 onwards.
C	Banking Login – Dual authentication for online banking mean that codes are sent to the proper officer's mobile phone.	It would be better to link all banking codes, HMRC log ins and other to a council owned phone which is kept in the office	Clerk to purchase a new office mobile phone, sim only at minimal cost to the parish council	20 Mar 2023 F&GP approval
D	Internal Audit Report – The Council has noted the report of the Internal Auditor but not agreed an action list	An action plan should be brought to the council's attention so that matters raised are corrected	Previous reports have been presented to the council, this one will be produced at next available meeting.	20 Feb 2023
E	Minute Approval – On several occasions during the year, not all pages of the minute sets have been initialed.	Chairs should be reminded of their legal obligations under LGA1972 to do this as advised by officers.	Clerk and other officers to ensure that ALL pages of the minutes have been initialed	20 Feb 2023 onwards

		Pages / reports that comprise part of the minute record should also be initialed.		
F	Minute Appendices – additional pages to the minutes i.e. payment schedules and reports are not signed in the minute book. Also bank statements at times are still included.	Every page comprising the decisions taken by the council must be signed and then filed in the minute book. Bank statements should never be published on website	Bank statements have not been published on the website for quite some time now (years) and the previous identified statement was uploaded in error.	20 Feb 2023 onwards Ongoing checking of documents being uploaded to the WPC website.
G	Minute Approval – It is a requirement of the LGA 1972 that the minutes of each meeting are approved at the next.	The templates on several committee minutes and agendas do not comply with this.	As of the end of 2022 all minutes were approved at the next committee meeting. The previous issue of delay was resolved.	Ongoing – continue to approve mins at the next meeting. (NOT full council)
H	Risk Assessment – The Council has not updated its risk assessment yet this year	This should be added to the agenda soon.	The WPC Risk Assessment is always added to the February council agenda so it is actually on schedule as usual.	Feb 2023 – Complete Always to be approved by the end of March each consecutive year.
I	Burial Ground – The Council has been asked to take on a soon to be closed burial ground	Membership of and guidance from the ICCM would be useful for this	WPC currently in discussions with SBC and the Church committee regarding this however will now look at ICCM	WPC awaiting comms from SBC. 31 March 2023
J	Budget Setting – The precept amount is not included in the Budget Reports of the Rialtas accounts (OMEGA), this leads to a distorted variance.	Please include the current year figure and ensure that the planned budget entries are complete	WPC have included the precept amount at the top of the budget / income line for 2023-2024 budget setting purposes.	Complete

K	Allotment Invoices are raised by tenant name rather than plot number making completeness testing very difficult	Please rename the accounts to correctly reflect the locations. Advice on tenancy agreements can be found here NSALG.	WPC have consulted NSALG and are now implementing certain changes to the allotment process.	Ongoing – KC to contact Eleanor to clarify what the issue is
L	Aged Debtors – There are multiple old invoices on the ledger that should be chased or written off	This should be resolved in advance of budget setting	WPC already in the process of removing old entries (duplications were entered)	31 March 2023
M	Petty Cash – Petty Cash payments were properly supported by receipts; all petty cash was approved and VAT appropriately accounted for.	This should continue	Complete	Ongoing
N	Salaries / Payroll – Salaries to employees and allowances to members were paid in accordance with the authorities' approval. All PAYE and NI requirements were properly applied.	This should continue	Complete	Ongoing 31 March 2023 - Ensure that new Library staff are processed correctly with the parish councils PAYE system.
O	Asset Register – The fixed asset registered currently maintained on a database that requires manual updating.	The accounting package OMEGA does now include an integrated asset module. It may be work the council obtaining this.	WPC have purchased the Asset Register software and Katy will now allocate time to populate the information before year end. Will need to work alongside RBS / Omega	30 April 2023
P	Bank Reconciliation - When the bank balances have been minute'd, not all accounts have been included every month.	If the Proper Officer uses the AGAR cashbook summary report then a full list will always be to hand.	Requires clarification? Clerk to contact Eleanor	
Q	Payment listing – Payment schedule included in the minutes is not a direct report from OMEGA which increases the risk of transcription errors.	Please can officers use the monthly payment summary as produced by OMEGA for approval for members	Currently in hand, the WPC staff only produce payment	Complete

			schedules from OMEGA (directly)	
R	BACS – The payment listing shows batched BACS payments as a total rather than individual entries	This means that payments over £500 are not published as per the transparency code.	The query doesn't quite match the comment from auditor. Over £500 entries are published on website.	Clarification needed by Eleanor / the Clerk.
S	Bank Statement Checks – There is no evidence that members of the council are checking the ledger reconciliation back to the third-party bank statement.	This is a key test to ensure that the records are accurate. All Councilors in rotation should check the statement.	Monthly ad hoc checking of bank statements against invoices and payments are to be reinstated.	30 April 2023 (or sooner)
T	Policies – Some of the policies on the website are out of date or missing. They also do not refer to the latest legislation	Over the coming months all policies should be reviewed and clear dates of minute approval listed.	All policies have been updated as of May 2022. The process is currently being repeated for May 2023. All Policies to be put back on the website	31 March 2023 for website uploads 30 April 2023 for change in version controls for policies.
U	Co Option – It appears that candidates have been interviewed in advance of a public meeting.	Co Option is an entirely public process. All decisions should be at council meetings.	Any future co option vacancies are to be interviewed at the council meeting only.	Ongoing
V	DPI Forms – on the council website are not up to date. (Disclosable Pecuniary Interest forms)	Please ensure that both WPC and SBC website is up to date.	Clerk to check with SBC where they are located.	30 April 2023 (prior to election period)
W	PWLB Loans – the council does not currently have any borrowing, but may find the PWLB the most effective way to bring major projects to fruition.	All members and officers should familiarize themselves with PWLB requirements in advance of budget setting, The interest rate changes daily.	This process is to be revisited in line with item Y below – the Pavilion Project. Continually check interest rates	01 July 2023 Ongoing
X	GPC – The Council has elections in May and currently would not be eligible to renew GPC. This could impact the library project (General Power of Competence)	Members and residents should be made aware of the benefits of having a fully elected council that can use GPC.	WPC are to ensure that the library transition takes places before the end of March 2023	04 May 2023

			to eliminate this one specific issue.	
Y	Pavilion Project – The Council has put the project that would have been PWLB funded on hold – this is prudent until interest rates settle.	As the planning application does not expire until 2025, it may be worth reviewing the project each July for viability.	WPC to ensure that the working party discussions continue to resolve the position over the new build plans	Ongoing