



BOXLEY PARISH COUNCIL

www.boxleyparishcouncil.org.uk

Clerk – Mrs Pauline Bowdery
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Beechen Hall
Wildfell Close
Walderslade
Chatham
Kent ME5 9RU

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To all members of the Council, public and press

4 November 2013

There will be a meeting of the **Finance and General Purposes Committee** on **Tuesday 12 November 2013** at the Parish Office, Beechen Hall, Wildfell Close, Walderslade commencing at 7.30 p.m.

1. Apologies and non-attendance.

To receive apologies from members unable to attend.

2. Declaration of Interest or Lobbying.

Members are required to declare any interests, dispensations or lobbying on items on this agenda.

3. Minutes of the meeting of 10 September 2013.

To consider the minutes of the meeting and if in order to sign as a true record (previously circulated).

4. Matters Arising.

Minute 2572/5.4 Parish Services Scheme: A recommendation for signing this agreement was received from KALC Maidstone Committee and forms were signed by the Chair and Vice-Chair at the Parish Council Meeting on 4 November 2013.

To adjourn to enable members of the public to address the meeting.

5. Financial report.

5.1 Reconciliation of accounts report for 4 November 2013 (page 3).

5.2 Income/Expenditure report as at 4 November 2013 attached (pages 4-6).

5.3 Investment Bonds: The £20,000 NATWEST investment bond has matured and the funds are in the process of being transferred to the Cooperative account.

5.4 Barclays Bank Account: This has been set up and due to a complaint about poor service the parish council has received £40 compensation. A transfer of £60,000 from the Cooperative account into this account will be arranged.

6. Audit.

6.1 Parish Councillor Audit 2 November 2013. To receive and consider Cllr Hollands' report (see pages 7-10).

6.2 Independent Internal Auditor visit 29 November 2013. To receive and consider the Auditor's report (pages 11-12) and the Clerk's report (page 13).

7. Policy and procedures reviews.

Reviews due this month have been deferred to the next meeting owing to lack of office time.

New Review. Procedure for considering tenders see report (Page 13).

8. Personnel matters.

7.1 TOIL and leave. A report will be given at the meeting.

9. Dove Hill Allotments Expenditure.

See report (page 13).

10. 2014/2015 Budget

Members are required to identify, in advance, projects that they wish considered for the next budget. Advance notice is sought to allow investigation of feasibility and cost, see already circulated budget documents and report (page 13).

11. Grant Requests.

None received.

12. Matters for Information.

Councillor Handbook. The office is producing a handbook for councillors which will contain useful information and guidance, such as Standing Orders, Financial Regulations, generic Competency statements, etc. The contents will be reviewed on an annual basis.

13. Date of Next Meeting.

Tuesday 14 January 2014 at Beechen Hall, Wildfell Close, Walderslade commencing at 7.30 p.m. Items for the agenda must be with the parish office no later than 3 January.



Pauline Bowdery
Clerk to the Council.

Issues to be returned to agenda as they develop. Exporting of SCRIBE reports into excel review due July 2014.

Note to all councillors: you are welcome to attend meetings of committees of which you are not a member but only committee members may vote.

**Supporting agenda papers for the Meeting of the Parish Council
Tuesday 12 November 2013.
The Chairman will assume that these have been read prior to the meeting.**

Boxley Parish Council

Bank Reconciliation at 04/11/2013			
	Cash in Hand 01/04/2013		349,160.60
	ADD		
	Receipts 01/04/2013 - 04/11/2013		150,205.93
			499,366.53
	SUBTRACT		
	Payments 01/04/2013 - 04/11/2013		138,308.43
A	Cash in Hand 04/11/2013 (per Cash Book)		361,058.10
<i>Motive</i>	Cash in hand per Bank Statements		
	Cash 31/10/2013	150.00	
	HSBC Beechen Hall 30/10/2013	33,544.23	
	Coop General Account 30/10/2013	131,929.77	
	Coop Investment Bond 02/07/2013	0.00	
	All & Leicester Invest Bond 01/04/2013	0.00	
	Santander Investment Bond 01/04/2013	100,000.00	
	Clydesdale Investment 04/07/2012	0.00	
	Natwest Fixed Rate Deposit 01/07/2013	80,000.00	
	Natwest Fixed 3 month 01/07/2013	20,000.00	
	Barclays Bank 30/10/2013	40.00	
			365,664.00
	Less unrepresented cheques As attached		11,995.10
			353,668.90
	Plus unrepresented receipts As attached		7,389.20
B	Adjusted Bank Balance		361,058.10
	A = B Checks out OK		

arrangements are currently underway to transfer this sum to the coop account see Nov Agenda

Boxley Parish Council

NETT POSITION BY COST CENTRE & CODE

Cost Centre & Name

<u>Parish office</u>		<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
1	Administration	0.00	0.00	0.00	2,791.00	1,294.40	1,496.60
2	Audit	0.00	0.00	0.00	446.00	720.00	-274.00
3	Books and publications	0.00	0.00	0.00	50.00	60.00	-10.00
4	Gratuity/pension	0.00	0.00	0.00	319.00	0.00	319.00
5	Office rates	0.00	0.00	0.00	1,316.00	1,249.41	66.59
6	Photocopier	0.00	0.00	0.00	645.00	158.07	486.93
7	Salaries	0.00	0.00	0.00	36,100.00	22,246.25	13,853.75
8	PAYE	0.00	0.00	0.00	15,471.00	8,844.80	6,626.20
9	Scribe lease	0.00	0.00	0.00	253.00	0.00	253.00
10	Subscriptions	0.00	0.00	0.00	1,636.00	1,519.00	117.00
11	Training/conferences	0.00	0.00	0.00	300.00	79.00	221.00
12	Travel - staff	0.00	0.00	0.00	460.00	367.44	92.56
173	Salaries income	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	0.00	£0.00	59,787.00	£36,538.37	23,248.63

<u>General Parish Council</u>		<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
26	Garden waste sacks	0.00	620.00	103.25	0.00	0.00	-516.75
27	Hire of halls	0.00	0.00	0.00	286.00	160.00	126.00
28	Insurance	0.00	0.00	0.00	2,025.00	2,016.48	8.52
29	PCSO	0.00	0.00	0.00	3,762.00	1.55	3,760.45
30	Parish tour	0.00	0.00	0.00	0.00	0.00	0.00
31	Publicity	0.00	0.00	0.00	7,874.00	4,749.99	3,124.01
166	Website admin	0.00	0.00	0.00	300.00	300.00	0.00
167	Referendum	0.00	0.00	0.00	15,000.00	0.00	15,000.00
		£0.00	620.00	£103.25	29,247.00	£7,228.02	21,502.23

<u>Councillor & subsistence allowanc</u>		<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
36	Chairman's allowance person	0.00	0.00	0.00	610.00	210.00	400.00
37	Chairman's allowance Civic	0.00	0.00	0.00	100.00	48.67	51.33
38	Councillors allowance/PAYE	0.00	0.00	0.00	5,000.00	2,189.67	2,810.33
39	Subsistence	0.00	0.00	0.00	100.00	0.00	100.00
		£0.00	0.00	£0.00	5,810.00	£2,448.34	3,361.66

<u>Finance</u>		<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
42	Agency services	0.00	0.00	0.00	0.00	0.00	0.00
43	Capital schemes	0.00	0.00	0.00	0.00	0.00	0.00
44	Concurrent functions grant	0.00	0.00	0.00	0.00	0.00	0.00
45	Contingency fund	0.00	0.00	0.00	40,000.00	10,252.15	29,747.85
46	Doubtful debts	0.00	0.00	0.00	0.00	0.00	0.00
47	Precept	0.00	81,916.00	101,908.00	0.00	0.00	19,992.00
48	Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00
175	Parish Service Scheme	0.00	0.00	7,007.00	14,014.00	0.00	21,021.00
		£0.00	81,916.00	£108,915.00	54,014.00	£10,252.15	70,760.85

<u>Bank Accounts</u>		<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
51	HSBC general account	0.00	0.00	4.00	0.00	4.00	0.00
52	Coop general account	0.00	210.00	184.73	0.00	0.00	-25.27
53	Coop investment bond	0.00	2,295.00	97.25	0.00	0.00	-2,197.75
56	AL investment bond	0.00	0.00	0.00	0.00	0.00	0.00
57	Santander Investment Bond	0.00	2,875.00	0.00	0.00	0.00	-2,875.00
58	Clydesdale Investment	0.00	624.00	0.00	0.00	0.00	-624.00
171	NatWest Fixed Rate Deposit	0.00	0.00	0.00	0.00	0.00	0.00
172	Natwest Fixed 3 month	0.00	180.00	0.00	0.00	0.00	-180.00
176	Barclays Bank	0.00	0.00	40.00	0.00	0.00	40.00
		£0.00	6,184.00	£325.98	0.00	£4.00	-5,862.02

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Boxley Parish Council

NETT POSITION BY COST CENTRE & CODE

Cost Centre & Name

Section 137 expenditure

<u>Code</u>	<u>Title</u>	<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
61	Donations	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	0.00	£0.00	0.00	£0.00	0.00

Parish Council projects

<u>Code</u>	<u>Title</u>	<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
62	Fixed crossing point	0.00	0.00	0.00	0.00	0.00	0.00
63	Land/office aquisition	0.00	0.00	0.00	35,000.00	0.00	35,000.00
64	QE Anniversary Orchard	0.00	0.00	0.00	0.00	727.83	-727.83
66	Community Project	0.00	0.00	0.00	10,000.00	0.00	10,000.00
68	Boxley Warren	0.00	0.00	565.00	34,500.00	11,043.12	24,021.88
174	Land at Sandy Lane	0.00	0.00	100.00	25,000.00	24,796.28	303.72
		£0.00	0.00	£665.00	104,500.00	£36,567.23	68,597.77

War Memorial

<u>Code</u>	<u>Title</u>	<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
76	Insurance	0.00	0.00	0.00	0.00	0.00	0.00
77	Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	0.00	£0.00	0.00	£0.00	0.00

Closed Churchyard

<u>Code</u>	<u>Title</u>	<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
81	Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	0.00	£0.00	0.00	£0.00	0.00

Burial Ground

<u>Code</u>	<u>Title</u>	<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
85	ABA subscription	0.00	0.00	0.00	92.00	90.00	2.00
86	Admin fee	0.00	0.00	0.00	250.00	20.00	230.00
87	Burials	0.00	600.00	510.00	0.00	0.00	-90.00
		£0.00	600.00	£510.00	342.00	£110.00	142.00

Grants

<u>Code</u>	<u>Title</u>	<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
91	Kent Wildlife Trust	0.00	0.00	0.00	500.00	0.00	500.00
92	Museum of Kent Life	0.00	0.00	0.00	0.00	0.00	0.00
93	Other grants	0.00	0.00	0.00	1,500.00	320.00	1,180.00
94	Walderslade Woods Group	0.00	0.00	175.57	4,782.00	1,985.54	2,972.03
95	Village Hall Grants	0.00	0.00	0.00	1,400.00	0.00	1,400.00
96	Vinters Valley Park LNR	0.00	0.00	0.00	4,782.00	2,391.00	2,391.00
		£0.00	0.00	£175.57	12,964.00	£4,696.54	8,443.03

Green Spaces

<u>Code</u>	<u>Title</u>	<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
101	Boxley Village Green	0.00	0.00	0.00	0.00	1,225.00	-1,225.00
102	General Maintenance	0.00	0.00	0.00	2,000.00	895.31	1,104.69
103	Impton Lane Open Space	0.00	0.00	0.00	0.00	0.00	0.00
165	WDJ Orchard	0.00	0.00	0.00	500.00	565.50	-65.50
		£0.00	0.00	£0.00	2,500.00	£2,685.81	-185.81

Grounds maintenance

<u>Code</u>	<u>Title</u>	<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
107	Grounds maintenance contrac	0.00	0.00	0.00	3,839.00	3,205.58	633.42
108	Roundabout maintenance	0.00	0.00	0.00	520.00	0.00	520.00
109	Street maintenance	0.00	0.00	0.00	2,000.00	30.00	1,970.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Boxley Parish Council

NETT POSITION BY COST CENTRE & CODE

Cost Centre & Name

		£0.00	0.00	£0.00	6,359.00	£3,235.58	3,123.42
Street furniture							
		<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
113	Bus shelters	0.00	0.00	0.00	87.00	0.00	87.00
114	Litter bins	0.00	0.00	0.00	180.00	0.00	180.00
115	Noticeboards	0.00	0.00	0.00	0.00	0.00	0.00
116	Seats	0.00	0.00	0.00	894.00	227.98	666.02
117	Village signs	0.00	0.00	0.00	442.00	0.00	442.00
		£0.00	0.00	£0.00	1,603.00	£227.98	1,375.02
Beechen Hall							
		<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
121	Administration	0.00	0.00	0.20	357.00	153.42	203.78
122	Audit	0.00	0.00	0.00	415.00	120.00	295.00
123	CCTV/alarms maintenance	0.00	0.00	0.00	955.00	941.24	13.76
124	Consumables	0.00	0.00	0.00	914.00	605.65	308.35
125	Electricity bill	0.00	0.00	0.00	1,355.00	1,019.90	335.10
126	Electrical safety	0.00	0.00	0.00	609.00	138.00	471.00
127	Damage waiver current year	0.00	200.00	500.00	150.00	374.09	75.91
128	Damage Waiver future year	0.00	0.00	0.00	0.00	0.00	0.00
129	Damage waiver past year	0.00	0.00	0.00	0.00	0.00	0.00
130	Fire safety	0.00	0.00	0.00	0.00	30.00	-30.00
131	Gas bill	0.00	0.00	0.00	2,000.00	772.06	1,227.94
132	Gas maintenance	0.00	0.00	0.00	203.00	0.00	203.00
133	Ground maintenance	0.00	0.00	0.00	400.00	442.12	-42.12
134	Hall maintenance	0.00	0.00	209.42	6,368.00	1,389.44	5,187.98
135	Hall marketing	0.00	0.00	0.00	75.00	7.30	67.70
136	Hire fee - casual	0.00	12,250.00	7,732.20	0.00	217.00	-4,734.80
137	Hire fee casual future years	0.00	1,020.00	0.00	0.00	0.00	-1,020.00
138	Hire fee regular	0.00	18,870.00	19,442.10	0.00	192.70	379.40
139	Hire fee regular future year	0.00	0.00	0.00	0.00	0.00	0.00
140	Insurance	0.00	0.00	43.50	1,310.00	1,326.16	27.34
141	Licences	0.00	0.00	0.00	286.00	0.00	286.00
142	Rates	0.00	0.00	0.00	3,042.00	2,915.29	126.71
143	Refuse collections	0.00	0.00	0.00	1,197.00	782.76	414.24
144	Wages	0.00	0.00	0.00	18,125.00	9,569.45	8,555.55
145	PAYE	0.00	0.00	0.00	475.00	1,580.51	-1,105.51
146	Water bill	0.00	0.00	0.00	1,500.00	757.91	742.09
168	Hearing Induction Loop	0.00	0.00	0.00	300.00	700.00	-400.00
169	Equipment	0.00	100.00	0.00	0.00	0.00	-100.00
170	Wages -AEC	0.00	150.00	0.00	150.00	52.50	-52.50
		£0.00	32,590.00	£27,927.42	40,186.00	£24,087.50	11,435.92
Beechen Hall projects							
		<u>Balance B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
<u>Code</u>	<u>Title</u>		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
161	Carpet	0.00	0.00	0.00	0.00	0.00	0.00
162	Hall internal decoration	0.00	0.00	0.00	1,000.00	0.00	1,000.00
163	Hall external decoration	0.00	0.00	0.00	1,500.00	0.00	1,500.00
164	Hall floor	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	0.00	£0.00	2,500.00	£0.00	2,500.00
NETT TOTALS		£0.00	121,910.00	£138,622.22	319,812.00	£128,081.52	208,442.70

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**BOXLEY PARISH COUNCIL
PARISH COUNCILLOR AUDIT**

CONDUCTED BY Dennis Hollands on 02/10/13

Sections marked with * require only 1 check in a financial year see previous Parish Councillor Audit document and if satisfied the section has been checked mark as NA.

General

CHECK REQUIRED	EVIDENCE SEEN AND/OR COMMENT	Initials
1. * Are annual estimates of revenue and expenditure produced?	Minute No.	
2. Is expenditure against estimates reported regularly to Finance Committee?	Minute No 2563/5.	D.R.86
3. Is VAT being reclaimed on a regular basis? (Office note: generally quarterly)	Latest claim dated 31st July 2013	D.R.86
4. * Is insurance annually reviewed by full council or Finance Committee and adjusted as appropriate? (Office note: generally in May)	Minute No SYSTEM EXPLAINED	D.R.86
5. Are the Parish Council and its committees actively involved in setting the annual budget?	Checked SYSTEM EXPLAINED	D.R.86
6. * Are the end of year accounts formally adopted by the Parish Council? (Office note: generally in June)	Minute No 2541/8	D.R.86
7. * Is the external audit report on the End of Year accounts seen by all members of the Council?	Minute No ALREADY APPROVED	D.R.86
8. (a) Is salary expenditure regularly checked against budget by Finance Committee? (b) * Are salaries and wages reviewed at least annually?	Checked MINIMUM STANDARD CHECK Minute No REF: 2429/17	D.R.86
9. Are the policies and procedures of Parish Council readily accessible and easily consulted?	Checked YES.	D.R.86
10. Is the tendering system for the purchase of goods and services conducted in accordance with Standing Orders?	Tenders for the purchase of ... AGREEMENT FINANCING WORK IN HAND seen and procedure checked against requirements of Standing Orders.	D.R.86

* Under Table
DRSE

11	Are Councillors regularly reminded that they must not sign blank cheques? (generally every 4 months on Parish Council agenda)	Minute No 2565 / 8.5	D.R. 96
12	Are all bank accounts regularly reconciled? (Finance Committee meetings)	Minute No 2572 / 5.1	
13	Are cash and cheques received banked as expeditiously as possible?	Checked STATEMENTS SEEN	D.R. 96
14	* Is interest rate on long-term deposits/bank accounts reviewed at least annually? (Office note: generally in March)	Minute No 2502 / 5.4 SYSTEM EXPLAINED	D.R. 96
15	Is income and expenditure promptly recorded and are the accounts generally well-maintained	Checked SYSTEM EXPLAINED BOOKWORK SEEN.	D.R. 96
16	* Are Beechen Hall hire fees reviewed at least annually? (Office note: generally at Estates in April)	Minute No 2548 / 11.2	D.R. 96
17	Are requests to cash personal cheques, contrary to Standing Orders, refused?	No evidence of the cashing of personal cheques found	D.R. 96
18	Have the minimum standards checks (for insurance purposes) been carried out?	Checked	
19	Are all cash and cheques books kept secure at all times?	(Ask for an explanation of how this requirement is met. Any recommendations for improvement should be made below).	D.R. 96
20	Are bank paying-in books kept up to date and do they contain an audit trail to identify the source of funds?	Checked Books SEEN	D.R. 96

Petty cash

21	Does total of cash in hand plus disbursements made equal the amount received into the account?	Petty cash is set at £150.	
		Cash in box: £125.64	
		Disbursements made since start of month: £24.36	
	*should equal £150	* Total: £150.00	

Cheques/Direct Debits, etc.

The following table is to check that the system works effectively and is generally well maintained. Random checks are to be made, the councillor chooses how many, but a minimum of three from the general and three from the hall account are requested. A councillor should be able to enter the system at any point within the checking system and then move forward and backward along the audit trail, for example a councillor may decide to pick a date in the hall diary and then follow a particular booking. Please note that:

- The hall has casual and regular hires and you may wish to ensure that at least one of each is checked.
- Some hall hires do not go ahead but there is still an audit trail of a booking. This means that not all of the table can be completed.
- N/A - not applicable may be entered in the table.
- A tick in the relevant box is sufficient to show it has been checked.

DD/BACS/ Cheque No being checked	Cheque counterfoil.			Invoice			Hall hire security ticket number	Booking number	Raffle book	Prompt issue of invoice.	Scribe report signed by 2 Cllrs	PC minute number
	2 Cllr initials	Date	Amount	Invoice number or other ref	Date	DD/BACS/ Chq No.						
BPO 36	N/A	N/A	N/A	553	7/6/13	BPO 36	553	N/A	✓	N/A	N/A	2551/8.2
043	N/A	N/A	N/A	548	20/5/13	043	548	N/A	✓	N/A	N/A	2551/8.2
2DD 11	✓	8/7/13	£77.04	28792730	30/6/13	2DD 11	N/A	N/A	N/A	N/A	✓	2551/8.2
501235	✓	5/7/13	£101.91	HO	28/6/13	501235	N/A	N/A	N/A	N/A	✓	2551/8.2
501215	✓	5/6/13	£314.92	CSW 23 ~ 26	29/5/13	501215	N/A	N/A	N/A	N/A	✓	2541/7.4
BACS 13/06	✓	18/6/13	£2406.81	JUNE SALARY P61		BACS 13/06	N/A	N/A	N/A	N/A	✓	2551/8.1

* REVIEW AUNT. ACCESS MINUTES.
* BOURBONKY

Details of any Additional Checks Conducted and/or Further Comments
Possible areas for checks include over-ordering of stationary or other supplies.

GENERAL 4 P.D. AUDIT 06/02/13. PROOF SHOWN CHAIRS NOW INCLUDED IN INSURANCE LIST.
AUDIT OF ELECTRONIC RECORDS - SCRIBE & PAYROLL INVESTIGATED 3/10/13 DRSG.

** BEING PRESENTED OCTOBER 2013.

I confirm that, having been offered the opportunity to conduct any further checks that I wished, I have completed an internal audit of the

accounts and accounting systems of Boxley Parish Council as summarised above. I am satisfied that, in my opinion, all procedures are properly being followed (except, if applicable, as noted above).

Signed: 

Date: 3/10/13.

For Parish Clerk Use	Report seen by Finance Committee on
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Ref Audit/Internal Audit Form 29/04/13.

BOXLEY PARISH COUNCIL

INTERIM INTERNAL AUDIT REPORT 2013 – 2014

I am pleased to report to Members that I completed my interim internal audit of the Parish Council for 2013-2014 on 29th October 2012.

Members should be aware that my work cannot be relied on to identify the occasional omission or insignificant error, nor to identify breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against.

I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of my audit work and I am pleased to report to Members that once again I found the record keeping to be accurate and of a very good standard.

PREVIOUS AUDITS:

External Audit:

The Parish Council's External Auditor issued an unqualified Audit Certificate for 2012-2013 on 21st September 2013. The External Auditor did not raise any minor matters in the conclusion of the audit.

FINDINGS THIS VISIT:

During this visit I checked the accounting records including the cashbook, bank reconciliations, VAT, invoices and insurance records. I also inspected the minutes and Asset Register.

A Parish Councillor Audit had taken place on 3rd October 2013. There were no matters arising from this visit.

Cashbook and Bank Reconciliations:

The cashbook was up to date. Regular bank reconciliations are carried out on all the accounts and there were no unexplained entries.

Value Added Tax:

The VAT records were up to date and refunds claimed up to the end June 2013.

Invoices:

Whilst the majority of payments had been authorised and recorded in the cashbook correctly I would like to bring to Members attention the following:

BACS:

I inspected the authorisation of the BACS payments and found that all items had been authorised correctly by Members. However, I noted that where the list of payments goes into two sheets there are only signatures on the second page and there is no indication of approval on the first page. (The list of payment for those approved on 13 September went to two pages and all the payments were contained on page one and only the Members signatures/dates appeared on page two.)

Amendments to coding Audit Trail:

There needs to be a clearer audit trail in respect of any changes made to the coding of items after Member approval.

I found voucher 358 in respect of PAYE for £1,556.28 approved by Members. The entry had been subsequently split and the system was showing voucher 358 as £1,357.78 and a new

Item 6.2 Independent Internal Auditor visit 29 November 2013.

Clerk's report.

VAT. Payment for this submission June – September has been received.

BACS. This recommendation has been taken on board and office personnel will remind signatories of the need to initial pages.

Amendments to coding Audit Trail. The need to be more accurate when undertaking the initial input has been discussed in the office. Staff must become more familiar with the budget and time must be found to allow undisturbed inputting.

Payment or receipt. This is being reviewed at this moment and it is hope to give a verbal update at the meeting. Confusion has arisen as the Clerk was unable to immediately explain the input which was the result of a bounced cheque.

Fidelity Guarantee/Employee Dishonesty Insurance. The current instruction from the F&GP Committee is that the insured sum should reflect the balance at the beginning of the financial year.

Item 7 Policy and procedures reviews. Purpose of item: Information and decision.

Procedure for considering tenders. There is a need to consider the way the parish office presents quotations to members for consideration. Recent confusion caused by an inadequate system led to a recall of an Estates Committee decision as the RFO was concerned about the fairness of the method used to reach it. Reconsideration at an extraordinary meeting of the Committee with fuller information resulted in the contract being awarded but the issue has highlighted the need to improve matters.

Item 8 Dove Hill Allotments Expenditure. Purpose of item: Information and decision.

Estates Committee meeting 29 October 2013. Five quotations for the fencing were considered at this meeting and the contract was awarded to J Dowle Fencing. The parish office has sought tenders/quotations for:

- Water connection work.
- Supply of troughs and stand-pipe.
- Supply and installation of a compostable toilet.

The Estates Committee has, out of meeting, agreed to the purchase of the compostable toilet and further information will be bought to the meeting.

When setting the 2010/11 budget the F&GP Committee, and the then parish council, recognised that the £25,000 placed in the budget would probably be insufficient and that extra funding could come from contingency (£10,000 has already been awarded). Members are reminded that this is a long-term (50+ year) investment.

Item 9 2014/15 Budget. Purpose of item: Information and decision.

Members are advised to bring along their copies of the draft budget previously circulated.

The RFO apologies for her non-attendance at the meeting but would like to inform members that:

- The Salary/PAYE section will be completed with the Chairman (who has responsibility for signing it off). Members will be notified out of meeting.
- Insurance. It may now be possible to split the single large insurance payment into individual codes that come under this and the Estates Committee. This would seem a more effective way of monitoring and understanding payments. Members will be briefed but confirmation that this breakdown is possible is awaited from the insurance company.