



SHAVINGTON
CUM
GRESTY

**Shavington-cum-Gresty Council
Finance Committee meeting**

Main Road,
Shavington, Crewe
CW2 5DP

www.shavingtononline.co.uk

23rd September 2021

To: **Members of the Finance Committee**

Dear Councillor,

You are summoned to attend the meeting of the **Finance Committee** to be held at **7:30PM** on **Wednesday 29th September** at **Shavington-cum-Gresty Village Hall, 159 Main Rd, Shavington, CW2 5DP.**

Any members of the public that wish to attend, please register with the clerk by emailing clerk@shavingtononline.co.uk by 3pm on Wednesday, 29th September 2021.

Your sincerely,

Simona Garner
Parish Clerk

AGENDA

1	To receive and consider apologies for absence
2	To elect the Chair and Deputy Chair
3	To note declarations of Members' interests
4	To review the year-to-date expenditure for the Council as a whole (attached)
5	To receive an update with regards to the external audit informal "except for" matter arising from the AGAR (to follow)
6	To consider the draft Parish Council Financial Risk Assessment (attached)

7	To undertake an internal audit report (<i>attached</i>)
8	To consider and inform the budget setting process for 2022/23 financial year (<i>to follow</i>)
9	To note the date of the next Finance Committee Meeting – November, 19th 2021

Summary of Receipts and Payments

All Cost Centres and Codes

Admin / Staff

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
6	Staff Salary				63,354.00	25,581.46	37,772.54	37,772.54 (59%)
7	Overtime							(N/A)
8	Tax & NI							(N/A)
9	Payroll Service				500.00	420.00	80.00	80.00 (16%)
11	Clerk's Expenses							(N/A)
12	Clerk's Stationery							(N/A)
13	Laptop Purchase (for Clerk)							(N/A)
14	Software Training							(N/A)
70	Staff Expenses				1,250.00	554.66	695.34	695.34 (55%)
71	Accountancy software				650.00	584.00	66.00	66.00 (10%)
72	ICT equipment				2,000.00	756.60	1,243.40	1,243.40 (62%)
73	Staff Training				500.00	251.00	249.00	249.00 (49%)
74	General Parish Council design a				2,500.00	2,095.19	404.81	404.81 (16%)
SUB TOTAL					70,754.00	30,242.91	40,511.09	40,511.09 (57%)

Amenities General

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
15	Purchase of two Benches (Newc							(N/A)
SUB TOTAL								(N/A)

Communications

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
17	Brave Little Tank							(N/A)
18	Solopress - Printing							(N/A)
19	Website				2,100.00	1,050.00	1,050.00	1,050.00 (50%)
20	Newsletter: design, print and deli				10,400.00	6,320.34	4,079.66	4,079.66 (39%)
21	Emails / Dedicated Phone Line							(N/A)
22	Photography Contract							(N/A)
23	Communications - Miscellaneous							(N/A)
75	Office 365 package				1,500.00	463.95	1,036.05	1,036.05 (69%)
76	VOIP phone line/costs				400.00	110.63	289.37	289.37 (72%)
77	Adobe Creative Cloud				600.00	49.92	550.08	550.08 (91%)
78	Zoom - for holding remote Coun				450.00	171.99	278.01	278.01 (61%)
SUB TOTAL					15,450.00	8,166.83	7,283.17	7,283.17 (47%)

Environment and Recreation

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
16	General Amenities				1,800.00	1,215.08	584.92	584.92 (32%)
31	Grounds Maintenance				12,000.00	6,187.00	5,813.00	5,813.00 (48%)

Summary of Receipts and Payments

All Cost Centres and Codes

84	Recreational Land research cost	6,200.00	1,003.00	5,197.00	5,197.00 (83%)
85	Vine Tree Play Area - Maintenanc	1,000.00		1,000.00	1,000.00 (100%)
86	Lengthsman for maintenance	4,000.00		4,000.00	4,000.00 (100%)
87	Vine Tree Play Area - quarterly ir	400.00		400.00	400.00 (100%)
SUB TOTAL		25,400.00	8,405.08	16,994.92	16,994.92 (66%)

Events

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
24	Carols at Christmas						(N/A)	
25	Remembrance Day						(N/A)	
26	VE Commemoration (May 2020)						(N/A)	
79	Event 1 - Village Festival				1,700.00	1,561.94	138.06	138.06 (8%)
80	Event 2				1,500.00		1,500.00	1,500.00 (100%)
81	Event 3				1,500.00		1,500.00	1,500.00 (100%)
82	Event 4 - Christmas/Winter				1,600.00		1,600.00	1,600.00 (100%)
83	Event 5 - Remembrance Sunday				4,500.00		4,500.00	4,500.00 (100%)
SUB TOTAL					10,800.00	1,561.94	9,238.06	9,238.06 (85%)

Grants

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27	Small Grants Scheme				1,100.00		1,100.00	1,100.00 (100%)
28	Env Award to Shavington Acadei							(N/A)
29	Youth Club							(N/A)
30	S.137 Grants - car park				5,500.00		5,500.00	5,500.00 (100%)
SUB TOTAL					6,600.00		6,600.00	6,600.00 (100%)

Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	142,540.00	142,540.00					(0%)
2	Allotment Fees		550.00	550.00				550.00 (N/A)
3	CIL							(N/A)
4	Other Income		45.36	45.36				45.36 (N/A)
5	VAT Reclaim							(N/A)
65	Hall Hire		3,245.00	3,245.00		56.25	-56.25	3,188.75 (N/A)
SUB TOTAL		142,540.00	146,380.36	3,840.36		56.25	-56.25	3,784.11 (2%)

Insurance/Audit/Subscriptions

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
32	External Audit							(N/A)
33	Internal Audit							(N/A)

Summary of Receipts and Payments

All Cost Centres and Codes

34 Internal, external audit ChALC fr	4,800.00	4,486.05	313.95	313.95 (6%)
35 CALC				(N/A)
SUB TOTAL	4,800.00	4,486.05	313.95	313.95 (6%)

Members

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
36 Member Training				500.00	25.00	475.00	475.00 (95%)
SUB TOTAL				500.00	25.00	475.00	475.00 (95%)

Miscellaneous

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
88 Union flag				150.00		150.00	150.00 (100%)
SUB TOTAL				150.00		150.00	150.00 (100%)

Neighbourhood Planning

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
37 Consultant's Support from CCA							(N/A)
38 CCA Membership							(N/A)
89 Neighbourhood Plan				500.00	670.00	-170.00	-170.00 (-34%)
SUB TOTAL				500.00	670.00	-170.00	-170.00 (-34%)

Police

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
39 PCSO				33,300.00		33,300.00	33,300.00 (100%)
90 Police Car PCSO use				1,800.00		1,800.00	1,800.00 (100%)
SUB TOTAL				35,100.00		35,100.00	35,100.00 (100%)

Projects

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
40 Purchase of Land							(N/A)
41 Maintain/Upgrade Kitchen Bar Ai							(N/A)
42 Window Blinds in Village Hall							(N/A)
SUB TOTAL							(N/A)

Summary of Receipts and Payments

All Cost Centres and Codes

Unallocated Reserves

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
47	Unallocated Reserves							(N/A)
SUB TOTAL								(N/A)

Village Hall

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
48	Hygiene Equipment							(N/A)
49	Supplies				300.00	233.97	66.03	66.03 (22%)
50	Cleaning of Hall				6,000.00	1,710.00	4,290.00	4,290.00 (71%)
51	Window Cleaning							(N/A)
52	British Gas Careplan							(N/A)
53	Gas Supply				1,600.00	694.39	905.61	905.61 (56%)
54	Scottish Power				800.00	181.11	618.89	618.89 (77%)
55	Water Services							(N/A)
56	Waste Collection							(N/A)
57	Fire Equipment				250.00		250.00	250.00 (100%)
58	Music Licence							(N/A)
59	Wi-Fi Service				800.00	282.50	517.50	517.50 (64%)
60	Call-minding Service							(N/A)
61	Keys for Village Hall							(N/A)
62	On-line Booking Service				240.00		240.00	240.00 (100%)
63	General Maintenance							(N/A)
64	Other							(N/A)
91	Dame Hygiene				700.00	481.87	218.13	218.13 (31%)
92	Water Plus				1,500.00	1,113.03	386.97	386.97 (25%)
93	ASH Waste collection				800.00	513.09	286.91	286.91 (35%)
94	PPS/PRS				250.00		250.00	250.00 (100%)
95	Call-minding service(KBVO/Cym				800.00	357.75	442.25	442.25 (55%)
96	Marketing				2,000.00		2,000.00	2,000.00 (100%)
SUB TOTAL								10,472.29 (65%)

Vine Tree Play Area

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
43	Play Equipment Inspections/Mai							(N/A)
44	Play Equipment Other							(N/A)
45	Quarterly Inspections							(N/A)
46	Replace covered Litter Bins							(N/A)
SUB TOTAL								(N/A)

Summary of Receipts and Payments

All Cost Centres and Codes

Summary

NET TOTAL	142,540.00	146,380.36	3,840.36	186,094.00	59,181.77	126,912.23	130,752.59 (39%)
V.A.T.					4,298.89		
GROSS TOTAL		146,380.36			63,480.66		

Shavington-cum-Gresty Parish Council
RECONCILIATION - Parish Council Main A/C

From Accounts	£152,402.16
Payments not cashed Add	£6,533.02
Receipts not entered Subtract	£71,270.00
<hr/>	
Statement should be	£87,665.18

Shavington-cum-Gresty Parish Council
RECONCILIATION - Village Hall A/C

From Accounts	£19,279.97
Payments not cashed Add	£56.25
Receipts not entered Subtract	£365.00
<hr/>	
Statement should be	£18,971.22

Receipts and Payments Forecast

All Cost Centres and Codes (Between 01/04/2021 and 31/03/2022)

Admin / Staff

Code	Title	Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
6	Staff Salary						63,354.00	21,286.81	30,065.00	51,351.81	12,002.19	51,351.81	12,002.19
7	Overtime												
8	Tax & NI												
9	Payroll Service						500.00	370.00	350.00	720.00	-220.00	720.00	-220.00
11	Clerk's Expenses												
12	Clerk's Stationery												
13	Laptop Purchase (for Clerk)												
14	Software Training												
70	Staff Expenses						1,250.00	548.67		548.67	701.33	548.67	701.33
71	Accountancy software						650.00	584.00		584.00	66.00	584.00	66.00
72	ICT equipment						2,000.00	756.60		756.60	1,243.40	756.60	1,243.40
73	Staff Training						500.00	221.00		221.00	279.00	221.00	279.00
74	General Parish Council desig						2,500.00	2,095.19		2,095.19	404.81	2,095.19	404.81
SUB TOTAL							70,754.00	25,862.27	30,415.00	56,277.27	14,476.73	56,277.27	14,476.73

Amenities General

Code	Title	Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
15	Purchase of two Benches (Ne												
SUB TOTAL													

Communications

Code	Title	Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
17	Brave Little Tank												
18	Solopress - Printing												
19	Website						2,100.00	1,050.00	1,225.00	2,275.00	-175.00	2,275.00	-175.00
20	Newsletter: design, print and						10,400.00	5,512.83	7,717.96	13,230.79	-2,830.79	13,230.79	-2,830.79
21	Emails / Dedicated Phone Lir												
22	Photography Contract												
23	Communications - Miscellane												
75	Office 365 package						1,500.00	379.50	531.30	910.80	589.20	910.80	589.20
76	VOIP phone line/costs						400.00	93.78	131.29	225.07	174.93	225.07	174.93
77	Adobe Creative Cloud						600.00	41.60	58.24	99.84	500.16	99.84	500.16
78	Zoom - for holding remote Cc						450.00	171.99		171.99	278.01	171.99	278.01
SUB TOTAL							15,450.00	7,249.70	9,663.79	16,913.49	-1,463.49	16,913.49	-1,463.49

Shavington-cum-Gresty Parish Council

23 September 2021 (2021 - 2022)

Receipts and Payments Forecast

All Cost Centres and Codes (Between 01/04/2021 and 31/03/2022)

Environment and Recre

Code	Title	Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
16	General Amenities						1,800.00	1,215.08		1,215.08	584.92	1,215.08	584.92
31	Grounds Maintenance						12,000.00	5,439.25		5,439.25	6,560.75	5,439.25	6,560.75
84	Recreational Land research c						6,200.00	1,003.00		1,003.00	5,197.00	1,003.00	5,197.00
85	Vine Tree Play Area - Mainte						1,000.00				1,000.00		1,000.00
86	Lengthsman for maintenance						4,000.00				4,000.00		4,000.00
87	Vine Tree Play Area - quarter						400.00				400.00		400.00
SUB TOTAL							25,400.00	7,657.33		7,657.33	17,742.67	7,657.33	17,742.67

Events

Code	Title	Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
24	Carols at Christmas												
25	Remembrance Day												
26	VE Commemoration (May 20												
79	Event 1 - Village Festival						1,700.00	1,561.94		1,561.94	138.06	1,561.94	138.06
80	Event 2						1,500.00				1,500.00		1,500.00
81	Event 3						1,500.00				1,500.00		1,500.00
82	Event 4 - Christmas/Winter						1,600.00				1,600.00		1,600.00
83	Event 5 - Remembrance Sun						4,500.00				4,500.00		4,500.00
SUB TOTAL							10,800.00	1,561.94		1,561.94	9,238.06	1,561.94	9,238.06

Grants

Code	Title	Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
27	Small Grants Scheme						1,100.00				1,100.00		1,100.00
28	Env Award to Shavington Ace												
29	Youth Club												
30	S.137 Grants - car park						5,500.00				5,500.00		5,500.00
SUB TOTAL							6,600.00				6,600.00		6,600.00

Income

Code	Title	Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
1	Precept	142,540.00	71,270.00		71,270.00	-71,270.00						71,270.00	-71,270.00
2	Allotment Fees		550.00		550.00	550.00						550.00	550.00
3	CIL												
4	Other Income		45.36		45.36	45.36						45.36	45.36

Receipts and Payments Forecast

All Cost Centres and Codes (Between 01/04/2021 and 31/03/2022)

5	VAT Reclaim												
65	Hall Hire		2,880.00		2,880.00	2,880.00						2,880.00	2,880.00
SUB TOTAL		142,540.00	74,745.36		74,745.36	-67,794.64						74,745.36	-67,794.64

Insurance/Audit/Subscr

		Receipts					Payments					Total	Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
32	External Audit												
33	Internal Audit												
34	Internal, external audit ChAL						4,800.00	1,837.80		1,837.80	2,962.20	1,837.80	2,962.20
35	CALC												
SUB TOTAL							4,800.00	1,837.80		1,837.80	2,962.20	1,837.80	2,962.20

Members

		Receipts					Payments					Total	Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
36	Member Training						500.00				500.00		500.00
SUB TOTAL							500.00				500.00		500.00

Miscellaneous

		Receipts					Payments					Total	Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
88	Union flag						150.00				150.00		150.00
SUB TOTAL							150.00				150.00		150.00

Neighbourhood Plannir

		Receipts					Payments					Total	Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
37	Consultant's Support from CC												
38	CCA Membership												
89	Neighbourhood Plan						500.00	670.00		670.00	-170.00	670.00	-170.00
SUB TOTAL							500.00	670.00		670.00	-170.00	670.00	-170.00

Police

		Receipts					Payments					Total	Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
39	PCSO						33,300.00				33,300.00		33,300.00
90	Police Car PCSO use						1,800.00				1,800.00		1,800.00
SUB TOTAL							35,100.00				35,100.00		35,100.00

Receipts and Payments Forecast

All Cost Centres and Codes (Between 01/04/2021 and 31/03/2022)

Projects		Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
40	Purchase of Land												
41	Maintain/Upgrade Kitchen Ba												
42	Window Blinds in Village Hall												
SUB TOTAL													

Unallocated Reserves		Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
47	Unallocated Reserves												
SUB TOTAL													

Village Hall		Receipts					Payments					Total	Net Position
		Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
48	Hygiene Equipment												
49	Supplies						300.00	233.97		233.97	66.03	233.97	66.03
50	Cleaning of Hall						6,000.00	1,470.00	2,058.00	3,528.00	2,472.00	3,528.00	2,472.00
51	Window Cleaning												
52	British Gas Careplan												
53	Gas Supply						1,600.00	656.04	918.46	1,574.50	25.50	1,574.50	25.50
54	Scottish Power						800.00	147.47	206.46	353.93	446.07	353.93	446.07
55	Water Services												
56	Waste Collection												
57	Fire Equipment						250.00				250.00		250.00
58	Music Licence												
59	Wi-Fi Service						800.00	282.50	395.50	678.00	122.00	678.00	122.00
60	Call-minding Service												
61	Keys for Village Hall												
62	On-line Booking Service						240.00		210.00	210.00	30.00	210.00	30.00
63	General Maintenance												
64	Other												
91	Dame Hygiene						700.00	481.87	674.62	1,156.49	-456.49	1,156.49	-456.49
92	Water Plus						1,500.00	1,113.03	1,558.24	2,671.27	-1,171.27	2,671.27	-1,171.27
93	ASH Waste collection						800.00	351.89	492.65	844.54	-44.54	844.54	-44.54
94	PPS/PRS						250.00				250.00		250.00
95	Call-minding service(KBVO/C						800.00	280.24	392.34	672.58	127.42	672.58	127.42
96	Marketing						2,000.00				2,000.00		2,000.00

Shavington-cum-Gresty Parish Council

23 September 2021 (2021 - 2022)

Receipts and Payments Forecast

All Cost Centres and Codes (Between 01/04/2021 and 31/03/2022)

SUB TOTAL	16,040.00	5,017.01	6,906.27	11,923.28	4,116.72	11,923.28	4,116.72
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Vine Tree Play Area

		Receipts					Payments					Total	Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Total	Net Position
43	Play Equipment Inspections/1												
44	Play Equipment Other												
45	Quarterly Inspections												
46	Replace covered Litter Bins												
SUB TOTAL													

Summary

NET TOTAL	142,540.00	74,745.36	74,745.36	-67,794.64	186,094.00	49,856.05	46,985.06	96,841.11	89,252.89	171,586.47	21,458.25
V.A.T.								4,013.78			
GROSS TOTAL			74,745.36					53,869.83			



SHAVINGTON
CUM
GRESTY

Report Statement

Meeting: Finance Committee

Report Purpose: To provide Members a draft version of the Financial Risk Assessment

Version Control: v0

Author: Clerk

1. Report Summary

The reports provide Members the Draft version of the Financial Risk Assessment

2. Background

The Council is responsible for putting in place arrangements for the management of risk. The Clerk/RFO shall prepare, for approval by the Council, risk assessment in respect of all activities of the Council. Risk assessment and consequential risk management arrangements shall be reviewed by the Council at least annually.

3. Position

Members are asked to consider the draft Financial Risk Assessment attached in Annex 1

4. Governance

Shavington cum Gresty Parish Council Finance Regulation 2021/22

5. Financial Impact

Positive,

6. Resource Impact

Clerk time

7. Conclusions

Members are asked to consider the Financial Risk Assessment

SHAVINGTON CUM GRESTY PARISH COUNCIL

FINANCIAL RISK ASSESSMENT

Risk Area	Risk Identified	Mitigation	Notes
To provide and maintain standards for Parish Council services to the residents of Shavington-cum-Gresty	The risk of legislative change which will have an impact on the Parish Council's powers, duties and funding	Parish Clerk and staff keep apprised of developments	GDPR advisor appointed Sept 2021
	The protection of physical assets owned by the Parish Council including buildings and equipment (loss or damage)	All physical assets insured All assets checked regularly Management Systems being put in place	
	The risk of damage to third party property or individuals as a consequence of the Parish Council providing services (public liability)	Public liability Insurance renewed annually	
	Insufficient staff or other resources to deliver the service needs	Parish Clerk to formally monitor and review staff and work levels. Any concerns regarding this to then be brought to Council	
	Staff retention issues	Staff training where appropriate	
To maintain financial records that are correct and comply with all recommended accounting practice	Adverse audit reports, legal action and loss of confidence in Parish Council Loss of income through error or fraud	Clerk keeps up to date with legislative changes, discusses latest requirements with internal and external auditors Parish Clerk continually review controls and current procedures	
To ensure that all actions taken by the Parish Council comply with all current Legislation	Non-compliance with legislation or practice Council being 'Ultra Vires'	Parish Clerk to keep up to date with changes in legislation, seek advice from SLCC, ChALC, NALC and others as necessary	
Employment Contract	Compensation claims from employee for contractual employment defects (including statutory failure)	Contract of employment in place Matters relating to staff discussed in confidential session and discussed by personnel committee Parish Clerk to seek HR advice where appropriate Other policies in place	
Staff	Loss of services of employee	By distributing knowledge and roles ensure, so far as reasonably practical, that loss of any one employee does not cause unrecoverable damage to business	
	Loss of key staff trained in financial systems, process or rules	External Accountancy support in place	
Financial Control	Inappropriate expenditure made	Payments reported to Parish Council for review and corrective action if necessary	
	Financial Regulations become out of date with change in technology, regulation or business	Council to review financial regulations once a year The Clerk/RFO react to any changes in legislation or other areas in order to ensure the regulations are fully compliant and also provide a strong framework compatible with Council's practices	
	Lack of budgetary overview/overspend against budget	Monthly review of income and expenditure	
	Lack of finance to meet unbudgeted, urgent commitments (with safety or other critical implications)	Reserves equivalent to at least six month's spend available	
Financial Systems and Records	Loss of data	Scribe system retain all council cash books	

Risk Area	Risk Identified	Mitigation	Notes
		Hard copies linked to council reports are held on file together with bank reconciliation reports, invoices/receipts/payments and cheques issued Documents are retained for 12 years	
	VAT The Scribe system incorporates a VAT schedule which is an accepted package which allows differentiation between tax rates etc. which is itemised in a full report relating back to the original item within the accounts	VAT returns are lodged on a quarterly basis in line with accepted procedures	
	Payroll Beardmore Accountants provide payroll services and carry out payroll function	The Clerk authorises any overtime, mileage or special duty payments, on a monthly basis Backups are made to the server Hard copies linked to pay roll reports are held on file together with payslips, Payments can only be issued for the nominated employees, which must be authorised in advance of the payment Documents are retained for 12 years Annual pension and year end payroll returns are issued in a timely manner to the appropriate bodies that inspect the information and highlight any discrepancies	
Banking Arrangements and Procedures	Co-op Bank is used Accounts	One bank account used on a daily basis Reviewing how much is placed into a higher rate deposit account	
Banking Security/Access to Finances	Cheques	Each cheque from the main account must be signed by 3 Councillors and the Parish Clerk as detailed on the bank mandates (which are amended when required to ensure that sufficient signatories are available at all times)	
	Transfers	Monies may be transferred between the Councils accounts by the Clerk	
	Bank Reconciliation	All accounts are reconciled using the Scribe system every month Any discrepancies are immediately reported to the bank for investigation All petty cash accounts which do not have statements are reconciled on a monthly basis against the cash held and any discrepancies are immediately reported to the Clerk	
	Access to the main bank accounts	Clerk and three Councillors have access to the bank account. Only the Clerk is authorised to made payments or move money	
	Cheques	All invoices are checked by the Clerk in advance of payment and if related to an order, this has passed through the ordering procedure.	
	Payments	All payments must be authorised by the RFO before any cheque is issued. The	

Risk Area	Risk Identified	Mitigation	Notes
		<p>RFO is to sign the invoice/Purchase Order to confirm and record that the payments have been authorised.</p> <p>Three members are required to approve all payments as per section 5.6 of Finance Regulation. All other payments are to be approved by Council.</p>	
	Petty Cash – Cash Payments	All payments made in cash must be substantiated by an invoice etc. which has been authorised by the Clerk	No petty cash system in operation
	Hire Charges	<p>Council agree the charges</p> <p>The office must abide by these rates and any requests for preferential rates must be made by the hirer to Council for their approval</p> <p>All bookings must be paid for in advance to avoid bad debts other block bookers are invoiced or given the option of paying the sites on a weekly basis</p>	
	Cash collected from community events	<p>All cash collected at events is collected by appointed staff and a receipt is always issued (e.g. markets income)</p> <p>At the office the cash is emptied and counted manually within one working day by at least two members of staff</p>	
	Processing and banking	<p>When the money is received it is balanced within the office against any receipts/invoices and any discrepancies are followed up</p> <p>When the monies have been balanced, it is input onto the Scribe system and all entry references are printed out and retained</p> <p>A unique pay in reference is applied to each batch of banking which is loaded onto the Scribe system which is then checked against the bank reconciliation</p> <p>This is a strict routine that ensures that any booked hire cannot proceed without receiving the payments and guarantees that all monies are accounted for</p>	
Financial Administration	Records non-compliant or inadequate	<p>Internal auditor reviews record keeping annually</p> <p>Advice taken from internal auditor, external auditor, accountant, SLCC and NALC on changes in regulation</p>	
	Expenditure/income coded incorrectly	Parish Clerk checks nominal ledger every quarter Items are coded	
	<p>Standing Orders</p> <p>Standing orders are reviewed and approved by Parish Council on an annual basis at the AGM</p>	The Clerk reacts to any changes in legislation, requests from Parish Council or other areas in order to ensure the regulations are fully compliant and also provide a strong framework compatible with Council practices	
	Non-compliance with statutory deadlines for the completion/approval/submission of accounts and other financial returns	Programme of meetings to meet statutory deadlines	
	Invoice payment without authority	All payments reviewed	

Risk Area	Risk Identified	Mitigation	Notes
		Parish Clerk authorises three councillors approve the payment	
	Incoming cash and cheque misappropriation	Individual receipts to be issued for all cash payments and for cheque payments on request	
	Theft of funds	Bank statements reconciled monthly, Fidelity Insurance in place against theft of funds by staff, Councillors and other persons	
	Incorrect entries by bank	Bank statements reconciled monthly	
Annual Budget and Precept Calculations	The annual budget and precept calculations	<p>The annual budget and precept calculations are initially calculated in October/November based upon the performance of the prior year and incorporating projected requirements which have been lodged by the office and council members</p> <p>The Parish Clerk also completes a mid-year review in October for the current year to calculate possible year end surpluses which may be incorporated within the future budget. The actual precept level is then calculated from the balance sheet assuming that the remainder of the current year's budget will be utilised in order to estimate the year end bank balance</p> <p>The new budgeted income, expenditure and reserves are then set against this balance in order to calculate a budget shortfall on which the future precept is based</p> <p>The new budget is discussed and fine-tuned through the September, October, November and December Council and Committee meetings after the up to date number of band D properties have been confirmed by CEC discuss and amend any highlighted budget levels in order to best achieve, an acceptable precept level</p> <p>Comprehensive minutes are recorded at each stage to substantiate the budget development</p> <p>The final budget is approved in December and CEC is immediately advised of the precept</p>	
Monitoring of Budgets	Comprehensive budgets	Comprehensive budgets are set for each Council meeting these are loaded onto Scirbe accounts system at the start of the new financial year	
	Monitoring	<p>On-going daily expenditures have already been incorporated within the budget and the RFO monitors invoices, etc. against the budget schedule to confirm that they are within the limits</p> <p>All orders are checked against the accounts system to verify expenditure within the account code to date and the remaining budget</p>	

Risk Area	Risk Identified	Mitigation	Notes
	Reporting	<p>Any over expenditure is highlighted and brought to the attention of the Clerk</p> <p>A full report of expenditures against budget is lodged with council at each Finance Committee meeting</p> <p>Any that do not meet the budget levels are highlighted by member if needed along with committed expenditure</p>	
Insurable Risks	Public Liability	<p>Insurance cover</p> <p>In addition, annual checks of play equipment</p>	<p>Limit of cover £10,000,000</p> <p>Reviewed annually</p>
	Employers Liability	Insurance cover	<p>Limit cover £10,000,000</p> <p>Reviewed annually</p>
	Property	Cover for buildings and contents All risks cover for selected items	
	Personal Accident	Continue with existing cover (scale benefits)	Limit of cover £1,000,000
	Legal disputes	Cover for specified legal disputes	Limit of cover £100,000
Loss of Records	Loss of documentation	Deeds and other legal documents relating to real estate stored in the office	
Asset List	Purchased	<p>An asset list is maintained by the Parish Council on OneDrive</p> <p>This is updated throughout the year from new assets which are in addition, a schedule of road furniture/bins/dog bins/bus shelters play area equipment etc., will be kept on a secondary list</p> <p>The asset list is circulated to staff on an annual basis to ensure that all items are correct</p>	
Internal Audit	Internal Audit	<p>The Internal Auditor is approved annually by Council at the AGM and attends the office to complete the internal audit in May of each year</p> <p>The report is presented to Council for acceptance</p>	
Annual Audit	Annual Audit	<p>The annual auditor is appointed and directs the format and structure of the audit in line with current legislation and requirements</p> <p>Audit costs and levels of requirement are determined by government legislation based upon the annual income or expenditure levels</p> <p>The Parish Clerk/RFO completes the year end accounts to audit trial level and prepares any additional reports required by the external auditor</p> <p>The Parish Clerk/RFO presents the completed Annual Return, Financial Statement and other documentation required to Council in line with the timescales provided by the external auditor</p> <p>Once these have been formally adopted and signed by Council, they are lodged with external auditors</p>	

Risk Area	Risk Identified	Mitigation	Notes
		Any queries raised by the auditors are dealt with by the Parish Clerk in the first instance Final sign-off by the external auditor is presented to Council	
ICT	IT Security, safety of information/risk of loss of data	Microsoft Office 365 installed on all PCs Allows for cloud back up of information Allows for cloud storage of all council data – more secure than onsite storage.	

Reviews will take place yearly unless clearly stated differently within each section.

DRAFT



SHAVINGTON
CUM
GRESTY

Report Statement

Meeting: Finance Committee

Report Purpose: To provide Members a template to use when auditing the Council accounts and finance system

Version Control: v0

Author: Clerk

1. Report Summary

The reports provide Members an internal audit template for member to use when auditing the Council accounts and finance system.

2. Background

On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Council.

3. Position

Members shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices.

Attached a template Members are asked to adopt when undertaking the audit process.

4. Governance

Shavington cum Gresty Parish Council Finance Regulation 2021/22

5. Financial Impact

Positive

6. Resource Impact

Clerk time

7. Conclusions

Members are asked to undertake a check of the Council finance and report their finding in the template attached

Internal Member Audit – Task Instruction

Audit Topic Section: To be completed in full and signed off by all members present and any auditees when the audit report is completed.

Audit topic	Example 1: Invoices	
Date of audit	99/99/9999	
Auditors (members)	Print name	Signature
	Cllr A	
	Cllr B	
	Cllr C	
Auditee(s)	Print name	Signature
	Officer D	

Audit Scope Section: Advise what the audit scope is.

Audit Scope
Example 1: A sample of invoices were selected and followed through the process from receipt of the documentation, how these are input on to the internal systems, and checking the payment on the ledger has been completed correctly.

Audit Details Section: This section should detail any evidence seen during the audit and a high-level overview should be written as applicable.

Audit Details
Example 1: During the audit invoices 123a, 123b, 123c and 123d were reviewed and the auditee gave an overview of how these had been processed in the internal systems through to the final payment. All items seen had been processed in full except for one; payment 123a had been duplicated.

Findings / Observations Section: This section must detail any non-conformances identified during the audit. A risk level of High, Medium or Low must be applied to each non-conformance using the auditors judgment and an agreement must be reached by all Cllrs involved in conducting the audit on the level of the risk posed, and rationale of this risk should be detailed in the comments box.

Findings / Observations

Risk level	Topic	Comments
Example 1 Medium	Invoice 123a duplicate payment.	The invoice 123a was paid twice to the company Joe Bloggs. Although this payment was for a small amount of £10 a similar issue was identified in a previous internal audit.

DRAFT

Internal Member Audit

Audit topic		
Date of audit		
Auditors (members)	Print name	Signature
	Cllr	
	Cllr	
	Cllr	
Auditee(s)	Print name	Signature

Audit Scope Section: Advise what the audit scope is.

Audit Scope

Audit Details Section: This section should detail any evidence seen during the audit and a high-level overview should be written as applicable.

Audit Details

Findings / Observations Section: This section must detail any non-conformances identified during the audit. A risk level of High, Medium or Low must be applied to each non-conformance using the auditors judgment and an agreement must be reached by all Cllrs involved in conducting the audit on the level of the risk posed, and rationale of this risk should be detailed in the comments box.

Findings / Observations		
Risk level	Topic	Comments