

FINANCE			Comments
Confirm that the Parish Council has adopted and recently reviewed Financial Regulations	<i>Check that there are a set of Financial Regulations (in addition to those in the Standing Orders). Check the date of their adoption and that there was a record made in the minutes Check that the most recent review date was within the current financial year</i>		Reviewed and adopted 10th May 23, minute 61/23
Check that the council's Financial Regulations are being routinely followed by tracking some sample payments You will be provided with all invoices, receipts, bank statements, cheque stubs, receipt books and petty cash (vouchers and reconciliation) in order to do this.	<i>Chose an appropriate number of sample payments made at different times throughout the financial year and track them from resolution in the minutes through to the payments being made</i>		Criteria met. 5 payments tracked, all items minuted.
All payments are recorded in the (bi)monthly financial statement, reported by the RFO & minuted	<i>Check the minutes Compare the bank statement against (bi)monthly financial statement to council</i>		Bank recs presented each month
All items of expenditure over £100 are listed on the councils website	<i>a. date the expenditure was incurred, b. summary of the purpose of the expenditure c. amount d. Value Added Tax that cannot be recovered.</i>	Website Transp. Code	Criteria met.
Confirm that each payment has been signed by two councillors, who also initialled the cheque stub & that the cheque signing councillors also initial the invoice	<i>Adapt to the Local Councils own practices as detailed in their Financial Regulations e.g. electronic banking must have adequate controls comparable to the two signature rule</i>		Payments are authorised by two councillors. Noted on invoice.
Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit	<i>You will need to check the number of the electors in the parish and times this figure by the annual financial limit - 2023-24 is £9.93 per elector</i>		Criteria met and any request is minuted eg 106/23, 119/23

<p>Check the statement of accounts according to the format included in the Annual Return form. Check that the statement of accounts was approved and signed by the Responsible Financial Officer and the Chairman of the meeting approving the statement of accounts.</p>	<p><i>The statement of accounts should be accompanied by:</i> <i>a) a copy of the bank reconciliation for the relevant financial year,</i> <i>b) an explanation of any significant variances (e.g. more than 10-15 percent, in line with proper practices) in the statement of accounts for the relevant year and previous year</i> <i>c) an explanation of any differences between ‘balances carried forward’ and ‘total cash and short-term investments’, if applicable.</i></p>	<p>Website Transp. Code</p>	<p>Criteria met</p>
<p>Check the Annual Governance Statement</p>	<p><i>According to the format included in the Annual Return</i></p>	<p>Website Transp. Code</p>	<p>Criteria met</p>
<p>Review the Assets Register and insurance policies, confirm renewal has taken place (i.e. paid) & make a note of each coverage limit</p>	<ul style="list-style-type: none"> • <i>Public liability</i> • <i>Employers liability</i> • <i>Council assets</i> • <i>Fidelity Guarantee Insurance (To cover employee dishonesty)</i> 		<p>Coverage confirmed - Public Liability £10,000,000. Employers Liability £10,000,000, Council Assets £14,903.99, Fidelity £150,000 Renewed May 23 Minute 64/23-3.</p>
<p>Check the details of public land and building assets</p>	<p><i>a) description (what it is, including size/acreage), b) location (address or description of location), c) owner/custodian, e.g. the authority or board manages the land or asset on behalf of a local charity, d) date of acquisition (if known), e) cost of acquisition (or proxy value), and f) present use.</i></p>	<p>Website Transp. Code</p>	<p>Criteria met, asset register reviewed and ratified 11th March 24 35/24.2</p>

PROCESSES			
Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months	<i>Check the date of adoption. Also that the last review date is within the past year and recorded in the minutes</i>		Reviewed and adopted 10th May 23 Minute 60/22
Check the draft minutes of the last meeting(s) are on the council's website Check that the minutes of previous meetings are the approved version and that the draft copies have been removed		Website Transp. Code	Criteria met apart from a few omissions. The webmaster advised to respond to requests for change promptly
Check that agendas for meetings are published (bi)monthly and giving 3 clear days notice	<i>The agenda currently on the website may be for a past date - as long as it is not more than a week older than when the last meeting took place, it still demonstrates routine posting</i>	Website Transp. Code	Criteria met
Confirm that the Parish Council is compliant with the Data Protection Act 1998 and GDPR	<i>Check that there is a policy document and resolution to comply recorded in minutes</i>		Criteria met May 23 Minute 62/23
Confirm that the Parish Council is compliant with the Freedom of Information Act 2000	<i>Check resolution to comply recorded in minutes Check the log of FOIs received and date responded to within the deadline</i>		Criteria met no requests received
Review the Risk Assessment and Management Scheme	<i>Check the last review date is within the past year and recorded in the minutes</i>		Criteria met 11 Mar 24, minute 35/24.1
Confirm that regular backups of electronic records are made monthly and an archive copy kept in a second remote location i.e. Cloud, external hard drive and /or that duplicate hard copies of records are kept at an additional remote location.	<i>Website and email passwords in a sealed envelope and retained by the Chairman is recommended and or "The Chairman's Box" containing duplicate copies of the councils key documents and deeds.</i>		Criteria met, hard daily backup and cloud backup
Confirm the publication scheme		Website	Criteria met updated Dec 23 Minute 138/23
COUNCILLORS			
Check the publication of councillor's contact details	<i>Full home addresses are not compulsory but councillors must be available to be contacted directly by the public by email and/or phone</i>	Website Transp. Code	Criteria met for Councillor details – updated July 2023

	<i>Separate council email addresses are preferable to personal email addresses</i>		Clerk email does not comply with assertion 3 on the AGAR
Check that positions that councillors hold on the council are published	<i>i.e. Chairman, Vice Chairman etc.,</i>	Website Transp. Code	Criteria Met
Check the register of member's interests / Declaration of Interest forms	<i>Confirm that the register of member's interests has been reviewed within the last 12 months and the Principle Authority informed of any amendments</i>	Website Transp.Code	Register of Interests on website and review minuted 65/23
Check that representation on external local public bodies (if nominated) of each councillor is published		Website Transp. Code	Criteria Met
EMPLOYEES			
Check that the Clerk and Responsible Financial Officer have signed contracts of employment	<i>The RFO may also be the Clerk. The Clerk must be on PAYE and cannot be self-employed i.e. invoicing the council for service provided.</i>		Criteria Met
Check that all employees have contracts of employment.			Criteria Met
<i>Check the contracts of employment and PAYE records</i>	<i>Confirm that all employees are being paid at correct rate (in accordance with contracts/national living wage/timesheets), with all tax and NI compliance.</i>		Confirmed by outsourcing to Community Action
<i>Check that the council has a pension provider. Check whether employees are eligible or entitled to join the pension scheme or whether they have opted out of the scheme</i>	<i>Check the council's pension arrangements and that contributions are made in accordance with auto enrolment or contractual obligations</i>		Clerk has opted out, criteria met
Ensure that pay rises (if any) are agreed and minuted at the relevant meeting	<i>Check the contracts of employment to ascertain whether JNC recommended pay rises are offered. Even if they are, as pay rises are an additional disbursement from public funds they should be agreed at a council meeting and minuted.</i>	Check the minutes	Criteria Met, pay award actioned in Dec 2023 minute 137/23 5.3

