

BILLING PARISH COUNCIL

Established 1894

Serving Bellinge, Ecton Brook, Great Billing and Little Billing

MINUTES OF A SPECIAL PARISH COUNCIL MEETING HELD AT 7.30pm ON MONDAY 22ND MARCH 2010, AT THE BERNARD WESTON PAVILION, GREAT BILLING

PRESENT Councillor S. Rockall (Chairman)
Councillors Mrs S. Shaw, M. Clasper, D Hughes, J. Marlow,
G. Stevens, P. Stevenson

Also Present: Mrs. S. Harris (Clerk to the Council)

		Action																																																						
267	Apologies																																																							
267.1	Apologies were received and accepted from Cllrs. Mrs. E. Palethorpe and M. Pearson (previous engagements), Rev. S. Palmer, and Fr. Damien Walne (both on sabbatical) and S. Ward (business commitment).																																																							
268	Review of Effectiveness of Internal Audit and System of Internal Controls																																																							
268.1	Reviews had been carried out and copies circulated to all members (see Appendix I). Unanimously agreed that Billing Parish Council has maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems and carried out a review of its effectiveness.																																																							
269	Approval of Accounts for Payment																																																							
269.1	The list of accounts for payment had been circulated and it was RESOLVED that payment be made as per the following:																																																							
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270	Standing Order – Payroll																																																							
270.1	A request had been received from Small Business Payroll Service for the Standing Order to be increased to £3,300 per month as from April 2010. It was agreed this was reasonable and RESOLVED that the Mandate be duly signed by the Chairman and Cllr. P. Stevenson.																																																							

		Action
<p>271 271.1</p>	<p><i>Purchase of Land</i> The engrossment of the transfer of the land adjacent to St. Andrews Church in Great Billing had been received from the solicitors. RESOLVED that:</p> <ul style="list-style-type: none"> • The Chairman together with Cllrs. J. Marlow and P. Stevenson be the authorised signatories on behalf of Billing Parish Council. • The two copies of the Deeds and plans be duly signed by the authorised signatories. <p>Proposed by Cllr. D. Hughes and seconded by Cllr. G. Stevens. Carried unanimously. Cllr. Marlow was thanked for all his hard work in making it possible for the Parish Council to take possession of this land.</p>	
<p>272 272.1</p>	<p><i>Closure and Date of Next Meeting</i> There being no further business the meeting was closed at 8.20 pm. Next Parish Council Meeting – Monday 12th April 2010 at 7.30 pm.</p>	

Review of the effectiveness of Internal Audit

Internal Control	Evidence of Achievement
Bookkeeping	Cashbook is maintained and up to date <ul style="list-style-type: none"> • Cashbook maintained on Excel spreadsheet and totals regularly checked • Cashbook balanced at the end of each month.
Standing Orders and Financial Regulations	The Council has formally adopted Standing Orders and Financial Regulations which are reviewed on a regular basis, i.e. at least once per year. They are in the process of being reviewed at the moment based on the new model Standing Orders published by the National Association of Local Councils.
Payment Controls	<ul style="list-style-type: none"> • All items or services above the de minimus amount have been competitively purchased by obtaining at least three alternative quotations • All payments in the cashbook are supported by invoices and payment has been authorised by the council and minuted. • VAT on payments has been identified, recorded and reclaimed. • S137 payments are recorded separately within the accounts and are within the statutory limits.
Income Controls	<ul style="list-style-type: none"> • Income is properly recorded and banked no longer than three days after receipt. • The recorded Precept agrees to Northampton Borough Council's notification.
Government Procurement Card	<ul style="list-style-type: none"> • Government Procurement Card is provided for the GSM and Clerk with strict monthly limit. • All purchases are recorded on a spreadsheet on a monthly basis which is available to all councillors. • All purchases are reconciled with monthly statement and supported by VAT invoices/receipts.
Risk Management	<ul style="list-style-type: none"> • A review of the Minutes does not show any unusual financial activity. • A complete review of insurance cover has been undertaken during the past financial year to ensure that cover is appropriate and adequate. • Internal financial controls are documented and reviewed on an annual basis.

Internal Control	Evidence of Achievement
Bank Reconciliation	<ul style="list-style-type: none"> • Bank reconciliation is carried out on all accounts at the end of each month, a copy of which is supplied to all councillors. • There has been no unexplained balancing entries in any reconciliation.
Payroll Controls	<ul style="list-style-type: none"> • All employees have Contracts of Employment with clear terms and conditions. That for the Green Space Manager has been reviewed and completely rewritten over the past 3 months. • Salaries paid are as agreed by the council. • Other payments to employees, i.e. expenses are reasonable and have been agreed by the council. • PAYE/NI is administered and paid on behalf of the council by Small Business Payroll Company.
Budgetary Controls	<ul style="list-style-type: none"> • An annual budget, in support of the precept request, is prepared and approved by the council. • A schedule is prepared at the end of each month showing income and expenditure compared to budget for all account headings. A copy is supplied to all councillors. • There have been no unexplained variances from budget.
Asset Controls	<ul style="list-style-type: none"> • A register of all assets is maintained on an up to date basis. A complete review of assets and their values has been carried out within this financial year. • A complete review of insurance cover has also been carried out within this financial year and insurance valuations agree with those in the asset register.
Year End Procedures	<ul style="list-style-type: none"> • Year End Accounts are prepared on a Receipts and Payments basis. • There is a clear audit trail from the financial records to the accounts and it is ensured that the Year End figures agree with the cashbook.

Reviewed and adopted by Billing Parish Council at their meeting held on Monday 22nd March 2010.

Signed

S. Rockall

(Chairman)

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