

# BURGHFIELD PARISH COUNCIL

## Minutes of the Finance & Audit Committee Meeting

Date: **Thursday 30<sup>th</sup> May 2024** Time: 7.00pm

Place: **Burghfield Village Hall, West Wing Committee Room**

Present: Cllr I MacFarlane Cllr C Greaves  
Cllr I Kitson

Attending: Clerk to the Parish Council 0 members of the public

### 1.0524 Apologies for Absence

Apologies for absence were received and accepted for Cllr P Lawrence and Cllr Sharp.

### 2. 0524 Declaration of any personal or financial interests & Applications for Dispensations

No declarations of a pecuniary or personal interests were raised. No applications for dispensation were presented for consideration.

### 3.0524 Minutes of the last Meeting

The minutes of the last meeting held on 4 April 2024, having been circulated, were confirmed a correct record and signed by the Chairman.

### 4.0524 To deal with any items requiring URGENT attention

The Clerk advised the parish council tree surgeon had been instructed to address the large Sequoia tree at the churchyard due health & safety concerns. The box hedging surrounding the War Memorial was also removed due to a caterpillar/moth invasion having killed it.

### 5. 0524 Accounts

#### i) To receive the AGAR final certification from PKF for 2022/2023

Members received the final certificate for **2022/2023** from the external auditor, PKF Littlejohn, following a challenge to the accounts from a local resident which extended to the certificate being issued 12 months late.

PKF Littlejohn confirmed that in their opinion the information provided in Section 1 and 2 of the AGAR (Annual Governance and Accountability Return) is in accordance with Proper Practices and no other matters have come to their attention giving cause for concern that relevant legislation and regulatory requirements have been met, except for:

*The smaller authority has confirmed that certain assets were omitted from the figure in Section 2, Box 9 for both the current and prior years. We also note that the Well House on the Wells Recreation Ground is not shown separately on the detailed fixed asset register. In our view this should be listed separately at a nominal value of £1 since the original cost of the asset is unknown. The figures in Section 2, Box 9 for the current and prior years should read £1,436,450 and £1,388,924 respectively. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR and that the figures in the AGAR tie into the detailed fixed asset register in future. In addition, we note that the detailed fixed asset register does not include the dates of acquisition of the assets which would be best practice and the insurance values quoted appear to be out of date which could be misleading. We would also recommend that when the fixed asset register is published that the fixed asset valuation policy is also published alongside it to aid users' understanding.*

*The date of approval and minute reference for Section 2 are incorrect as they relate to the meeting of the Governance and Finance Committee meeting where Section 2 was approved rather than the Full Council Meeting. The date of approval and minute reference should read 01 June 2023 and 15.0623(iv) respectively. Please ensure, in future, that the dates of approval and minute references are those of the Full Council meeting where the AGAR was approved.*

#### ii) To note the costs further to the AGAR 2022/2023 challenge

Members present noted the additional costs incurred further to the challenges presented by a local resident to the 2022/2023 AGAR. The total figure, which includes the Clerks time spent answering questions previously presented to the council, stood at **£2,749**.

#### iii) To receive the Statement of Accounts for the financial year ended 31st March 2024 for presentation to the parish council

Resolved that the detailed Statement of Accounts for the year ended 31 March 2024 be endorsed and presented to the Parish Council for adoption accordingly.

Proposed by Cllr Macfarlane, seconded by Cllr Kitson and resolved unanimously.

- iv) To receive the final Audit report for 2023/24 and note any action points

Current legislation requires the Parish Council to appoint an internal auditor. The final audit report for the year ended 31 March 2024 was circulated to members accordingly. Members of the Finance & Audit Committee noted that Auditing Solutions Ltd had confirmed the Parish Council continued to have effective systems in place to ensure transactions were reflected accurately in the Statement of Accounts. Members gave consideration to the points raised by the auditor with actions to be undertaken. Thanks were expressed to the clerk for a successful audit.

Resolved: For bank statements relating to the staffing account to be signed off on a quarterly basis by the Chairman to verify accordingly. Proposed by Cllr Macfarlane, seconded by Cllr Kitson and resolved unanimously.

Resolved: The Council reviews its payment and approval procedures against those in the updated Model Financial Regulations, adopting the Regulations in due course. Resolved unanimously.

- v) To give consideration to fees chargeable for hire of the Sports Pavilion for external events

Resolved: To apply a charge of £25 for an evening event to be held at the Sports Pavilion.

Resolved: To apply a fee of £200 for the duration of Burghfest to cover any utility usage.

#### **6.0524 Governance & compliance**

- i) To receive and approve the Risk Assessment and Management Schedule for 2024/2025

Resolved: To receive and approve the Risk Assessment and Management Schedule for 2024/2025 as presented.

- ii) To review the NALC model Financial Regulations revised by NALC for adoption

Resolved: Further to the model Financial Regulations having been adopted specifically for use by Burghfield Parish Council, members present resolved unanimously to adopt the Financial Regulations as presented for implementation with immediate effect.

- iii) To review the process for Public Participation questions and their publication

Following an increase in the number of public participation questions being submitted to the parish council in writing, members undertook a review of the policy held. Advice was sought to determine the correct procedure for handling parishioners questions and the publication of the answers provided.

Resolved: To request the name and address of the person submitting the question. The following wording is to be incorporated: To be considered, written questions are to be presented in the following format: "I am [name of requester] of [address to be stated in full] and I wish to ask....."

Resolved: The answer to the question will be included within the minutes and published on the parish council website, including the name of the person asking the question. Proposed by Cllr Macfarlane, seconded by Cllr Kitson and resolved unanimously.

#### **7.0524 Matters for Future Discussion**

#### **8.0524 Items for Information Only**

#### **9.0524 EXCLUSION OF PRESS AND PUBLIC**

*To resolve, pursuant to section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, that because of the confidential nature of the business to be transacted, the public and the press leave the meeting during consideration of the following:*

#### **10.0524 Staffing Committee**

- i) To determine any issues pertaining to HR matters upon the council requiring consideration

A report is to be presented at the next meeting in relation to potential options to address the increase of weekend call-outs for staff from hirers of the village hall following a significant increase in weekend parties.

**Conclusion:** The Chairman declared the meeting closed 20.00pm.