



KINGS LANGLEY PARISH COUNCIL

MINUTES of the Extraordinary Meeting of the Council held virtually at 7:30pm on Tuesday 29th June 2021.

Members present: Cllrs Anderson, Angiolini, Button (Chair), De Silva and Morrish.

Also present: Mr Paul Dunham, Clerk to the Council.

1. Apologies for Absence

1.1 Apologies for absence had been received from Cllrs Collins and Johnson.

2. Declarations of Interest

2.1 There were no Declarations of Interest.

3. Public Question Time

3.1 There were no members of the public present.

4. Accounts & Audit for Financial Year 2020-21:

4.1 Income and Expenditure Statement for the year ended 31st March 2021 and the Bank Reconciliation and Balance Sheet as at 31st March 2021.

4.1.1 It was proposed, seconded and RESOLVED:

That the audited accounts containing the Income and Expenditure Statement for the year ended 31st March 2021 and the Balance Sheet and Bank Reconciliation as at 31st March 2021 be approved.

The Chair then signed the Balance Sheet. The Bank Reconciliation had previously been approved and signed at the meeting of the 1st June 2021.

4.2 Section 1 (Annual Governance Statement) of the Annual Return for the year ended 31st March 2021.

4.2.1 It was proposed, seconded and RESOLVED:

To approve the responses to Section 1 (Annual Governance Statement) of the Annual Return for the year ended 31st March 2021.

The Chair then signed Section 1.

4.3 Section 2 (Accounting Statements) of the Annual Return for the year ended 31st March 2021.

4.3.1 It was proposed, seconded and RESOLVED:

To approve the figures entered by the Clerk, as the Responsible Financial Officer, in



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Section 2 (Accounting Statements) of the Annual Return for year ended 31st March 2021.

The Chair then signed Section 2.

4.4 Internal Auditor's Report and Recommendations

It was proposed, seconded and RESOLVED:

That the Internal Auditor's report be adopted, and the recommendations agreed, as follows:

Internal Auditor's note: Recommendations generally reflect proper practices from the 'JPAG Practitioners' Guide' for smaller authorities & external auditor-issued guidance over the years.

| | Control | Recommendations |
|---|--|--|
| 1 | Proper bookkeeping | None. |
| 2 | Standing Orders and Financial Regulations adopted and applied; and payments controls | DBC do not routinely provide a VAT invoice for garage rentals - I recommend that an annual VAT invoice/VAT receipt be requested. Payment lists are approved and signed off at council meetings: if the listing covers two pages rather than one, I recommend that the list be printed double-sided, or be also initialled on the non-signature page. Standing Orders specify that the Financial Regulations shall be reviewed annually, but the last review was in March 2019 (approved at the April 2019 meeting). I recommend that the council follows its Standing Orders. As part of this the council may wish to confirm in the Financial Regulations its practice that procurement thresholds refer to amounts net of VAT, and the council may wish to consider some of the procurement provisions (e.g. relating to specialist services) in the NALC model financial regulations. |
| 3 | Risk management arrangements | None. |
| 4 | Budgetary controls | None. |
| 5 | Income controls | None. |
| 6 | Petty cash procedures | The administrative assistant reconciles petty cash generally on a monthly basis. I recommend that the clerk evidences his periodic independent counts of the amount of cash in the petty cash tin by signing the relevant monthly schedule. |
| 7 | Payroll controls | None. |



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| 8 | Assets controls | I recommend that it is good practice for the method of asset valuation adopted (policy) to be formally recorded in the asset register with reference to its last approval by the council. The internal audit identified a small number of additional assets to be included in the asset register. The value of these not being material, I understand that they will be added to the 2021/22 asset register, and I recommend that this be done. |
| 9 | Bank reconciliation | None. |
| 10 | Year-end procedures | None. |
| 11 | Exempt Authority | Not applicable. |
| 12 | Public Rights | None. |
| 13 | AGAR Publication Requirements | None. |
| 14 | Basic IT controls | I understand that some data is now stored on the council's laptop. I recommend that if not already the case, the laptop's hard drive (and any USB sticks used to transfer data) be encrypted, e.g. using the Bitlocker feature included with Windows 10 Professional, making suitable arrangements in relation to the password. |
| 15 | Responsibility as a sole managing trustee | Not applicable. |

4.5 To agree the dates for the public rights period. This information has to be displayed on notice boards and on the Council's website. The following dates were agreed:

Commencement: Thursday 1st July 2021.
End: Wednesday 11th August 2021.

4.6 Internal Audit Services.

4.6.1 To consider / appoint Internal Auditors for the current financial year (2021-22).

It was proposed, seconded and RESOLVED:

That Etaerio Ltd be appointed to act as the Parish Council's Internal Auditors for the year ended 31st March 2021.

4.6.2 The Clerk added that the fee might increase because several additional requirements had been added for the current year.

4.7 To consider any other related matters.

4.7.1 None.



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5 Other Matters

5.1 None.

6 Any Other Business (Not Requiring Formal Decision).

6.1 None.

Meeting closed at 7:39pm