



Edmund de Langley
&
Isabella de Castilla

KINGS LANGLEY PARISH COUNCIL

MINUTES of the Extraordinary Meeting of the Council held at 7:30pm on Tuesday 27th June 2023.

Members present: Cllrs Anderson, Angiolini, (Vice Chair), De Silva, James-Saunders and Lydon.

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

1. Apologies for Absence

- 1.1 Apologies for absence had been received and accepted from Cllr(s) Button (Chair), Johnson, Morrish, Rogers and Sinclair.
- 1.2 In the absence of Cllr Button, Cllr Angiolini assumed the Chair.

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 2022-23:

- 4.1 Income and Expenditure Statement for the year ended 31st March 2023 and the Bank Reconciliation and Balance Sheet as at 31st March 2023.

- 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 2023 and the Balance Sheet and Bank Reconciliation as at 31st March 2023 be approved.

The Chair then signed the Bank Reconciliation, and the Chair and the Acting Clerk signed the Balance Sheet.

- 4.2 Section 1 (Annual Governance Statement) of the Annual Return for the year ended 31st March 2023.

- 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 2023.

The Chair and Acting Clerk then signed Section 1.

- 4.3 Section 2 (Accounting Statements) of the Annual Return for the year ended 31st March 2023.



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4.3.1 It was proposed, seconded and RESOLVED:

To approve the figures entered by the Acting Clerk, as the Responsible Financial Officer, in Section 2 (Accounting Statements) of the Annual Return for year ended 31st March 2023.

The Chair and the Acting Clerk 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 Council's responses and actions agreed as in Appendix A., below.

4.5 To confirm 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 confirmed:

Commencement: Monday 3rd July 2023.
End: Friday 11th August 2023.

4.6 To consider any other related matters.

4.6.1 None.

5 Other Matters (as specified on the agenda).

5.1 None.

6 Any Other Business (Not Requiring Formal Decision).

6.1 Cllr James- Saunders asked various questions to clarify her understanding of the accounting statements, to which Cllr Anderson and the Acting Clerk responded.

Meeting closed at 8:15pm



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Appendices

Appendix A: 2022-23 Internal Audit Report & Recommendations - Response & Actions

2022-23 Internal Audit Report & Recommendations		KLPC		
	Control	Recommendation(s)	Response / Actions	Actionee(s)
1	Proper bookkeeping	None.		
2	Standing Orders and Financial Regulations adopted and applied; and payments controls	I recommend that the council's updated Standing Orders (dated March 2023) be uploaded to the council's website.	Completed	Clerk
		Although it could be deemed to be covered under 3.1 of the council's Financial Regulations, given an internal audit sample item for Christmas Lights traffic management where I understand more than one quote was not sought, the council may wish to consider additional specific provisions in the 'Procurement' section of the Financial Regulations, such as an explicit additional lower threshold or thresholds with lesser requirements for obtaining quotes, or exemptions for the extension of a contract with an existing supplier for example. If the council deems this appropriate, the NALC Model Financial Regulations may provide some useful wording.	Ensure these are minuted. Consider for next review of Financial Regulations (Mar 24)	Clerk / Cllr Anderson



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		<p>The council has moved to making payments via online banking and debit card, rather than by cheque. For all these payment methods, the council's Financial Regulations specify approval by the signatures of the Chairman or Vice-Chairman of the Council, the Clerk, and one other member from an approved list of signatories. By definition, cheque signing controls occur prior to making the payment. I recommend that the council considers whether and how the control operating prior to payment should apply to each of online banking and debit card payments given the other controls in place and those that could be implemented.</p>	<p>Re-introduce authorisation controls with effect from 1st July 2023.</p>	<p>Clerk / Council</p>
		<p>The Joint Panel on Accountability and Governance Practitioners' Guide includes that "Section 150(5) of the Local Government Act 1972 required cheques or orders for payment to be signed by two elected members. Whilst this requirement has now been repealed, the 'two-member signatures' control needs to remain in place until such time as the authority has put in place safe and efficient arrangements..." In summary, (with some exceptions) the NALC Model Financial Regulations envisage authorisation by resolution at a council meeting at which a list of payments together with the relevant invoices is presented. Following this authorisation, the Model envisages cheque signing controls or for online banking payments, that the bank mandate will state clearly the</p>	<p>Re-introduce authorisation controls with effect from 1st July 2023.</p>	<p>Clerk / Council</p>



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		amounts of payments that can be instructed online by the clerk as Service Administrator alone, or by the clerk as Service Administrator with a stated number of approvals by councillors who will be authorised to approve transactions online. (For debit card payments for comparison, a principle control in the Model is a single-transaction maximum-value limit set with the bank). Given that the council's controls in this area are in the process of being revised I recommend that relevant guidance is considered.		
3	Risk management arrangements	None.		
4	Budgetary controls	None.		
5	Income controls	None.		
6	Petty cash procedures	None		
7	Payroll controls	The signed copy of the new warden's contract of employment was not to hand at the time of the internal audit. I recommend that this be available for next year's internal audit.	Has been received and passed to new Clerk. If cannot be found, re-print and re-sign.	Clerk
		The payroll schedules on file for February-23 and March-23 at the time of the internal audit did not include authorising signatures. Appreciating that given present circumstances, the signed versions may have been pending being placed on file, I recommend that this control be maintained.	Re-introduce authorisation controls with effect from 1st July 2023.	Clerk / Council
8	Assets controls	The asset register has been updated to help clarify the number of Village Map Display Lecterns. I recommend that this be checked in the light of there being two rows in the register	Resolved	Clerk



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		relating to Village Map Display Lecterns and further clarified in the descriptions on the register if needed.		
9	Bank reconciliation	The council's Financial Regulations (3.7) stipulate quarterly presentation of the bank reconciliations to council meetings. Whilst I understand that the 31Mar23 bank reconciliations are due to be presented at a June meeting, it appears that the 31Jan23 reconciliations have not been presented. I recommend that the Financial Regulations be followed.	Ensure this is done.	Clerk / Council
10	Year-end procedures	The council's 'balances' or general reserves at the year end were less than three months' precept. Per the Joint Panel on Accountability & Governance Practitioners' Guide, the generally accepted recommendation is that any authority with income and expenditure in excess of £200,000 should maintain a minimum of three months of net revenue expenditure - this recommendation may be relevant to the council's position and future forward planning.	The Council's income exceeded £200,000 due to large one-off CIL receipts which will not be repeated. Revenue income (c. £175,000) and revenue expenditure (c. £170,000) remained below the threshold. 'Balances', excluding the following year's VAT reimbursement, have been kept at c. 10% of the revenue turnover, as per the Local Government Act 2003.	-
11	Exempt Authority	Not applicable.		



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12	Website information	Parish and town councils with annual turnover in excess of £200,000 should as best practice comply with the Local Government Transparency Code 2015. In 2022/23 Kings Langley Parish Council passed this threshold. I recommend that the council takes note of this best practice.	The Council's income exceeded £200,000 due to large one-off CIL receipts which will not be repeated. Revenue income (c. £175,000) and revenue expenditure (c. £170,000) remained below the threshold.	-
		It is a requirement of the Freedom of Information Act that public bodies publish certain information on their website. I recommend that the council publishes its 'Guide to Information' on its website using the ICO template for parish councils, and including the council's schedule of fees and a link to the ICO Model Publication Scheme.	Resource permitting, setup / publish on website FOI Scheme of Publication and Guide to Information, including a schedule of fees.	Clerk / Council
13	Public Rights	Please refer to the points raised in the external auditor report 2021/22.		
14	AGAR Publication Requirements	Please refer to the points raised in the external auditor report 2021/22.		
15	Basic IT controls	None.		
16	Responsibility as a sole managing trustee	Not applicable.		
	Ad hoc observation not part of the formal internal audit	I understand that the council's hot water is provided by means of a hot water cylinder heated by an immersion heater(s). The council may wish to consider a solar immersion diverter given the council's photovoltaic solar panel installation so that excess power generated can be specifically and automatically directed to heat the hot water via the immersion element(s).	Solar water heating is considerably less efficient than generating electricity by pv cells and then using the electricity generated for heating the water.	-