

## The Rev D.E. Ashforth

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### Independent Examiner's Report on Preston-under-Scar Parish Council 2014/15

**Conclusion** This Council is following good practice in its procedures and enjoys the services of a competent Clerk.

**Accounts.** The accounts are well kept and easy to follow.

The Receipts and payments spreadsheets are up to date, and the arithmetic is correct.

The balances in the accounts agree with those shown on the bank statements.

The bank reconciliation is correct.

The minute adopting the accounts agrees with Section 1 of the Audit Commission Annual Return.

No part of the Chairman's £50 discretionary allowance has been used.

There is no handling of cash.

### Standing orders and Financial Regulations.

Standing Orders have been revised and properly adopted.

The Financial Regulations are in place and reflect good practice.

There is evidence of an effective budget setting process leading to an evidence based annual precept.

The annualised Receipts and Payments Account and the Balance Sheet are included in the minute book along with the minutes of the AGM.

The Clerk's salary has been minuted.

Rent for the greenhouse site in the Stanney has been received

The Clerk's system of photocopying cheques and invoices together providing an instant audit trail for every payment is being maintained.

**Cheque stubs should be initialled by the both authorising signatories as backup.**

VAT has been separately identified and recorded and has been reclaimed or is in the process of being reclaimed.

There was no S137 expenditure.

The financial reserves were adequate for the year in question.

It was good to see the council receives regular financial reports.

It is good practice for the Clerk to bring the bank statements to every meeting of the council, and for a councillor to be designated to view them.

### Risk Management

There is a financial risk assessment and other risks assessment in place.

The council follows good practice in having an inspection and report on the cemetery and the Stanney every three months.

The council follows good practice in having an annual play park inspection by a qualified inspector.

There should be a record in the minutes when each inspection is made

### Assets

The list of assets tallies with the list of insured items on the insurance policy.

The legal expenses insurance is at the recommended minimum of £100,000

### Procedures

Proper notice of council meetings is given.

All Parish Councillors now receive agendas and minutes by email.

Correct arrangements were in place for the public to inspect the accounts.

It was good to see the minutes signed on each page and signed and dated on the last page.

The detailed agenda follows good practice.

The agendas are included in the minute book enabling the agendas to be checked with the minutes.

The Clerk is paid on an hourly basis for the number of hours worked. Time sheets corresponding to payments are kept

The required PAYE notification has been given to HMRC

The cemetery fees have been reviewed as recommended last year.

A secure archive cupboard for Parish Council documents has been established in the Village hall.

The Parish Council has arranged provision of a village defibrillator situated on the east end of the village church

Signed ..... *D. E. Ashforth* ..... Date ... 15/06/2015