

The Rev D.E. Ashforth

Sunnyholme Cottage Preston-under-Scar LEYBURN DL8 4AH 01969 622438 d.ashforth@btinternet.com

Independent Examiner's Report on Preston-under-Scar Parish Council 2016/17

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.
There is a clear audit trail for every item of expenditure.
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.
There is now no Chairman's discretionary allowance.
There is no handling of cash.

Standing orders and Financial Regulations.

Standing Orders have been recently revised .

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 new Clerk has been given the required contract of employment.

The Clerk's salary has been minuted.

Rent for the greenhouse site in the Stanney has been received

I recommend the system of photocopying cheques and invoices together providing an instant audit trail for every should be re-introduced.

Cheque stubs are initialled by the both authorising signatories as backup.

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

There was no S137 expenditure.

The financial reserves at more than 50% of annual expenditure are adequate.

It was good to see the council has introduced quarterly 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

Every six months here is a financial risk assessment.

There is a comprehensive risk assessment in place.

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

Richmondshire District Council carry out regular safety inspections of the play park.

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 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 clerk has responsibility for accounting for her own PAYE dues.

The cemetery fees have been reviewed.

The Council could consider including the cemetery fees on the Council website.

There is a secure archive cupboard for Parish Council documents in the Village hall.

Signed Date ...7/06/2017

David Ashforth, Independent Examiner.