

NEWTON IN THE ISLE

PARISH COUNCIL

Clerk: Pat Wilkinson 24 Fen Road Newton in the Isle PE13 5HT Tel: 01945 870271

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To all Councillors:

of Newton in the Isle Parish Council you are hereby summoned to attend a meeting held via a video conferencing link due to the Coronavirus it is to be held on Tuesday 12th May 2020 at 7pm for the purpose of transacting the following business.

AGENDA

All members are reminded that they will need to declare any personal or prejudicial interest and reason before an item discussed at this meeting under the Model Code of Conduct Order 2001 No 3576

1. Apologies
- 7.00 2. Annual Meeting Standing Items
 - a) Election of Chairman and delivery of Chairman's acceptance of office
 - b) Election of Vice Chair delivery of Vice Chairman's office
 - c) Review of terms of reference of the Planning Committee confirmation membership for the municipal year
 - d) Review of inventory of land and asset
 - e) Review of council's subscription to other bodies
- 7.30 3. Public Forum (via video link (10 minutes)
- 8.00 4. .Chairman's Announcements
- 8.05 5. Minutes of previous meeting 10th March 2020
 - a) Matters arising
- 8.10 6. County and District Councillors Reports
7. Police Matters- Helen Norton-Smith
- 8.20 8. Reports for information previously circulated
 - a) Highways – Cllr Clark
 - b) Playing Field Update
 - c) Village Hall update–
 - d) Correspondence Clerk
- 8.30 9. Finance
 - a) Approval of payments/ account status see report
 - b) Confirm arrangements of insurance cover
 - c) Budget status
 - d) Approval of Internal auditors Report and Recommendations
 - e) Approval for Completed Certificate of Exemption

- 8.50 10 Items for Decisions
 a) Allotment query
 b) Play equipment inspection report – Cllr Wilkinson
 c) Play equipment annual inspection report
- 9.00 12. Confirmation of date and time of next Council meeting Tuesday July 7^h at
 7pm. **Arrange dates for meetings July meeting**

NB: Please consider nominations for Chairman and Vice Chair

Signed by clerk Pat Wilkinson

NEWTON IN THE ISLE

PARISH COUNCIL

Minutes of the of the Parish Council meeting held on Tuesday 10th March 2020 meeting commenced at 7.17pm following the Parish Assembly

All members are reminded that they will need to declare any personal or prejudicial interest and reason before an item discussed at this meeting under the Model Code of Conduct Order 2001 No 3576.

Present

Cllr's D Gibbs, R Moore, G Wilkinson,, S Clark and P Wilkinson and Cllr C Seaton and one resident..

13/20 Apologies

Cllr's D Nunn, E Jones, J Hoyles and Cllr S King.

14/20 Chairmans Annoucements

Cllr Gibbs stated that he had attended the FDC meeting 'London Bridge' to discuss the protocol following the death of the Monarch or a leading Royal. Cllr Gibbs would prepare a briefing note with details of the procedure.He stated that Newton church would take the lead in preparations which would include a book of condolences for the public to sign. Church opening times would be discussed when the situation arose however the Councillors may be called upon to assist with manning the church..

15//20 Minutes of Previous Meetings

- a) Minutes of the Council meeting held on 14th January 2020 were approved as a true record and signed.
- b) Matters arising – Cllr Gibbs to arrange the circulation of the pub survey.

16/20 County and District Reports

Apologies for no County report as Cllr King was unwell.

Cllr C Seaton, FDC stated that he hoped the Council would agree to the new lighting proposals. The Chairman stated that the Council had still not received the latest street lighting survey, Cllr Seaton would investigate.

Coronavirus, Cllr Seaton explained that Cllrs would have a role to play, that it may be an enormous amount to organise , FDC would try and keep councils informed. CCC had increased their Council tax due to Social Care increases,however FDC had remained at the same level, but an increase may be required in 2021

A meeting regarding the plans for the Wisbech Incinerator was to be held at 6pm on Friday 13th March at the Queen Mary Centre Wisbech.

17/20 Police Matter

Police report received for February 2020, no reports of crime in the village.The Police and Crime Commissioner Election was to be held on 7th May.2020

18/20 Reports

a) Highways Potholes throughout the village were reported while monitoring continued on a regular basis. Street lighting repairs all up to date.

Cllr Seaton left the meeting at 8.08pm.

b) Village Hall Cllr Moore stated that the event arranged for National Village Hall week was well attended with a display of old photographs. The Village Hall Management Committee were in the process of organising VE Day Celebrations. Snagging continued on the refurbished kitchen. The final Sunday lunch of the season was well attended and a regular fundraiser.

c) Playing Field Cllr Wilkinson stated play equipment was all in order. Fruit trees and bulb planting had been completed with the help of volunteers. Nest boxes were ready to install, although a decision was still to be confirmed on the siting of the barn owl box. A number of tasks to complete including the tidying of the wildflower meadow and copse area. Vandalism of signage had again occurred in the field, Cllr Wilkinson suggested more robust signage this was agreed, he would arrange this. A pedestrian gate not implemented yet, Cllr Moore to investigate further. BMX track to be commenced following completion of other tasks

d) Streetscape. Nothing to report due to adverse weather.

d) Handyman Report Nothing to report due to the recent bad weather.

e) Allotments and Public Rights of Way. – Black Dyke bridge was causing concern with deteriorating deck boarding a possible danger to riders and pedestrians. Cllr Gibbs stated that Tydd St Giles Parish Council were in the process of submitting a LHI Bid to repair the bridge.

Allotment query, the Cllrs would extend the allotment agreement for the tenant agreeing that extra time to improve the condition of his allotment should be allocated due to the adverse weather conditions. The agreement would be extended to September 30th 2020 when it would be reassessed. The clerk would write to the tenant

f) Emergency Plan - Nothing further to report. .

g) Correspondence A number of emails previously sent to Cllrs (see report).

The planning application submitted for the school site had been rejected.

LHI Bid presentation deadline for the 2021 Bid was from April 1st – May 31st 2020

19/20 Finance Report

The clerk previously circulated the Financial report showing outstanding invoices and the expected carryforward at the end of March.

CAPALC annual subscription £316.94 with an additional £50.00 for the Data Protection Membership Scheme *Total £366.94 cheque no 100663*

Election charges May 2019 £247.08 cheque no 100662

Hall Hire for March PC meeting £20.00 cheque no 100659

- l) *Resolved to approve payment of three invoices including the Data Protection Membership Total of Expenses £634.02 including the Data Protection Membership payment. Councillors all agreed and approved.*

Community Account including a Vat refund of £888.75 and deducting the three cheques amounting to £634.02 leaves **£13495.49 in the Community Account**

Invoices not yet received from FDC for street lighting mantanace and repairs £4698.98, including this deduction would leave an estimated **carryforward of £8796.51.**

Reserve account £12,043.52 including unallocated funding and interest of 4.22 for March. Funding has been set aside over the previous two years for the Street Light upgrade amounting to £6043.52 . This has not been used as lighting contract has again changed.

20/20 Items for Decision

a) Street Lighting Update

Cllr Humphrey had proposed that the new street lighting be more beneficial for smaller councils. The Cllrs agreed to accept the Street Lighting Agreement this should commence in April 2020/21

ii) Resolved to accept the new Lighting Contract with FDC. The Cllrs agreed to accept the Street Lighting agreement approved and agreed by all Cllrs.,

b) Adoption Financial Regulations

Cllrs were circulated with the new update copies of the Financial Regulations prior to the meeting. The Cllrs agreed to adopt the updated Financial Regulations

iii) Resolved to approve and adopt the updated Financial Regulation Cllrs all approve and agreed.

c) Adoption Standing Orders

Cllrs were circulated with new update copies of the Standing Orders. prior to the meeting. The Cllrs agreed to adopt the updated Standing Orders.

iv) Resolved to approve and adopt the updated Standing Orders. Cllrs all approve and agreed.

d) Adoption of Risk Assessment

Cllrs were circulated with copies of the Risk Assessment. prior to the meeting. The Cllrs agreed to adopt the Risk Assessment, proposed by Cllr Moore and seconded by Cllr Clark all Cllrs approved and agreed.

v) Resolved to approve and adopt the Risk Assessment. Cllrs all approve and agreed.

e) LHI Bid 2020/21

The Chair stated that we had not been successful with our 2020 Bid , the chicane was not thought necessary. on the High Road.

21/20 AOB

The Woodmans Arms Public House was now for sale. A query had been received on the time bird scarers were allowed to operate, this would be checked.

Meeting closed 9.45.

NEWTON IN THE ISLE

PARISH COUNCIL

Minutes of the Parish Council Assembly held on Tuesday 10th March 2020 at 7pm

All members are reminded that they will need to declare any personal or prejudicial interest and reason before an item discussed at this meeting under the Model Code of Conduct Order 2001 No 3576.

Present

Cllr's D Gibbs, R Moore, G Wilkinson,, S Clark and P Wilkinson and Cllr C Seaton and one resident..

10/20 Apologies

Cllr's D Nunn, E Jones, J Hoyles and Cllr S King.

Minutes of the Parish Assembly held on March 12th 2019

The minutes were proposed as accurate by Cllr Moore and seconded by Cllr G Wilkinson, approved by Cllrs and signed

11/20 Chairman's Annual Review

The Chairman welcomed a resident to the Assembly. The Chairman explained that potholes had been reported and were completed on a regular basis, along with a number of fly tipping incidents. The village had received support from a number of residents in tasks during the year including the planting of fruit trees and bulbs in the playing field. Street Pride volunteers continued to hold regular litterpicks in the village. Volunteers had also offered help in replanting snowdrops previously stolen and recovered.

The Chairman stated that there was still a number of tasks to complete in the playing field. The Emergency Plan was now virtually completed with Cllr Jones formulating the Plan

12/20 Public Assembly

A query raised by a resident - large overgrown hedge on the High Road was causing an obstruction and making walking safely along the foot path difficult, this would be investigated further. Another incident reporting a car consistently parking half on the footpath in Goodens Lane and causing an obstructing, parking in the adjacent driveway was available. The Councillors would monitor this incident

As there was no other business the meeting was closed at 7.15pm. This was followed by a full council meeting.

NEWTON IN THE ISLE

PARISH COUNCIL

Agenda Item No 8b

Meeting Date : May 20th 2020

Report Title: Playing Field

1. Purpose of Report

To update PC on current situation re playing field and its equipment

- 1a The field has recently been cut and weedkiller applied where necessary including the western boundary drain
- 1b The meadow area is attractively in flower, fruit trees are well established
- 1c Recent safety inspection of the play area highlighted one or two issues that need attention when reopened.
- greasing of roundabout, replacement bolt to climbing frame, addition of of woodchip.
- Zip wire has been refurbished within last six months, further attention to sleeve required. Not urgent or dangerous
- Other issues are noted, eg closeness of seating to fence and wastebins, not considered requiring action.
- 1d New signage is in hand for entrance gates, ptd on 5mm fFoamex with 5mm perspex on the front, all bolted through securely to wire fence.
- Require guidance as to how many signs required, there are three entrances plus one new one at the vehicle entrance...4 in total?
- 1e Copse area, currently overgrown likely be hiding accumulation of dead wood etc.
- Broken down trees need cutting back
- 1f Addition of woodchip to gateways required.

2. Recommendations

Councillors to note and initiate action as necessary

NEWTON IN THE **ISLE**

PARISH COUNCIL

Agenda Item No 8d

Meeting Date Tuesday 12th March 2020

Report Title Correspondence

Purpose of Report Update Cllrs

1. Key Issues

a) Correspondence

Rural Services Network News
Rural Bulletins
Public Sector News
Playsafe playground annual report
Internal Auditor report
Refuse centre Wisbech to reopen
Resident concern re allotment
Resident query availability of an allotment

2. Recommendations The Parish Councillors note the report

NEWTON IN THE ISLE

PARISH COUNCIL

Agenda Item No 9

Meeting Date Tuesday 12th May 2020

Report Title Finance

1. Purpose of Report

Approval of payment of invoices and approval of Insurance quote.
Approval of Exemption Certificate

2. Key Issues

a) Community a/c £13762,57 at end of March 31st 2020. Carryforward was more than expected as no charges had been received by year end for either lighting maintenance charges budgetted for around £3,000 or LHI Bid £500 for 2019

Invoices received for approval of payment including

Rospa Play Safe £103.20 including 17.20 vat
Drainage Board £41.23
Auditing Solution £208.00 including £35.00 vat
LGS Services Payroll Provider annual charge £26.40 including £4.40 vat
Clerk salary for Jan to March £490.96
Income Tax £67.40

b) Annual Zurich Insurance due 5 year term annual cost £682.78

c) Budget Status

Income since March 31st

½ year Precept £65 received, cheque payment awaiting banking

Outstanding allotment rent £189.20

Business Saver account /Reserve account

End of March 2020 £12043,52

£6000 set aside to comply with Reserve Statement for any unforeseen expenses

Street lighting allocation of £4,800 to remain in Reserve budget to accrue interest until required when it will be transferred to Community account .

Unallocated £1,243.52 including interest gives a total in reserves of £12,043.52

d) Internal Audit Report Recommendations see attached.

e) Approval required for Completed Certificate of Exemption to send to Audit Commission to show there is no requirement to have a limited assurance review under Section 9 of the Local Audit (Smaller) Regulations 2015. as neither gross income or expenditure exceeds £25,000 in the year of accounts 2019 to March 31st 2020.

Expenditure for year end 31st March 2020 £13,766.10

Income for year ending 31st March 2020 £18343.25.

3. Recommendations

Approve payment of invoices including approval of Zurich Insurance .

Review Recommendations of Internal Audit report R1/R2/R3/ R4.

Approval of Completion of Certificate of Exemption to send to Audit Commission to show there is no requirement to have a limited assurance review as above.

Newton in the Isle Parish Council Income 2018-2019							
Date	Name	Particulars	allotment	Gen admin	Grant	VAT	Total
Apr-03	FDC	1/2 Precept		6,500.00			6,500.00
Apr-05	HMRC	vat refund		619.26			619.26
Apr-06	Windfarm Grant	Wildflower/Field			2,000.00		2,000.00
May-24	R Kublik	Allot rent	189.20				189.20
June21st	FDC	Concurrent Grt		1,280.00			1,280.00
Sept17th	Brown	Allot rent	21.60				21.60
Sept 28 th	Yates	Allot rent	51.84				51.84
Sept 28 th	FDC	½ Year Precept		6,500.00			6,500.00
Sept 28 th	Mrs Sands	Allot rent	21.60				21.60
Sept 28 th	Mr Bremnar	Allot rent	10.80				10.80
Sept 28 th	Cllr King	Donation		70.00			70.00
Dec 27 th	R Kublik	Allotment rent	189.20				189.20
Feb	HMRC	vat refund				888.75	888.75
	peppercorn rent			1.00			1.00
			484.24	14,970.26	2,000.00	888.75	18,343.25

Newton in the Isle Parish Council Expenditure 2019-20											
Date	Cheque	Name	Particulars	salary	Gen Admin	Grant	Lighting	Open spaces	S317	VAT	TOTAL
May 11th	100619	Playsafe	RoSPA					86.50		17.20	103.20
	100620	EG Robinson	Handyman					30.00			30.00
	100621	Meadowmania	Wildflower seeds			346.15				69.20	415.35
	100622	P Wilkinson	jan/march	479.72	34.04					5.00	518.76
	100623	HMRC	Tax	64.60							64.60
	100624	North Level	Drainage Rate					40.43			40.43
	100626	Zurich	Insurance		670.69						670.69
	100625	Newton V Hall	Hall Hire		40.00						40.00
	100627	cancelled chq									
July 9th	100628	Auditing Solution	Int Audit		175.00					35.00	210.00
	100629	P Wilkinson	april/june	567.92	57.60						625.52
	100630	FDC	Light maintenance				956.99			191.40	1,148.39
	100631	D Large	Tree Maintenance					860.00			860.00
	100632	Newton V Hall	Hall Hire		40.00						40.00
	100633	Cancelled chq									
	100634	Tamar	Recon laptop		240.83					48.17	288.99
	100635	EG robinson	Handyman					70.00			70.00
	100636	MAGPAS	donation						100.00		100.00
August 8 th	100637	Fenland Leisure	equip maintenance					464.00		92.80	556.80
	100638	Kelkay	new bech			525.00				105.00	630.00
Sept 10 th	100639	Newton V Hall	hall Hire		30.00						30.00
	100640	Safety signs	signs					24.75		4.95	29.70
	100641	D Large	Tree Maintenance					200.00			200.00
November	100642	Tydd St Giles	Flu Clinic		29.25						29.25
	100643	M Thulborn	Drainage repair		468.00						468.00
	100645	Newton V Hall	hall Hire		30.00						30.00
	100644	P Wilkinson	july/sept	567.92							567.92
	100646	EG Robinson	Handyman					42.50			42.50
	100647	Royal British Leg	Poppy appeal						30.00		30.00
	100648	TA Blackamore	field maint					1,152.00		230.40	1,382.40
				1,680.16	1,815.41	871.15	956.99	2,970.18	130.00	799.12	9,222.50
Date	Cheque	Name	Particulars	salary	Gen Admin	Grant	Lighting	Open spaces	S317	VAT	TOTAL

Newton in the Isle Parish Council

Internal Audit Report 2019-20

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2019-20 financial year. We were due to visit the Council on 28th April 2020, but due to the impact of the Covid-19 pandemic, we have had to undertake our review for the year remotely: we wish to thank the Clerk in assisting the process, providing all necessary documentation in electronic format to facilitate completion of our review for the year and sign off of the Internal Audit Certificate in the year's AGAR. We have, obviously in the circumstances, reduced the volume of transactions examined, whilst still ensuring governance and financial controls remain effective.

Internal Audit Approach

In undertaking our review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas to gain assurance that the Council's financial and regulatory systems and controls remain appropriate and fit for the purposes intended. The programme is also designed to facilitate our completion of the Annual Internal Audit Certificate in the AGAR, which requires independent assurance over several internal control objectives.

Overall Conclusion

We have concluded that, based on the programme of work undertaken this year, the Council continues to maintain adequate and effective internal control arrangements. Detail of the areas examined are set out in the body of the report. We are pleased to record this year that no issues have been identified warranting formal comment or recommendation and we have duly signed the Internal Audit Certificate assigning positive assurances in each relevant area.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

Our objective in this area has been to ensure that accounting records are being maintained accurately and on a timely basis, and that no anomalous entries appear in the cashbooks, which are maintained in spreadsheet format (one for each of the two accounts in operation with Barclays) with appropriate analysis in place to feed into the financial statement at Section 2 of the AGAR.

To ensure the appropriateness and accuracy of the recording of transactions, we have:

- Ensured the accurate carry-forward of the prior year closing balances to the 2019-20 cashbooks
- Verified that the accounts remain “in balance” at the financial year-end
- Ensured that appropriate analysis is in place to facilitate reporting of the Council’s budgetary performance
- Checked and agreed detail of the full year’s financial transactions on each of the bank accounts, by reference to supporting bank statements
- Noted that bank reconciliations are undertaken at the close of each quarter and are subjected to member scrutiny and sign-off, and
- Checked the year-end bank reconciliation detail on both accounts, also ensuring the accurate disclosure of the combined balances in the year-end Accounts / AGAR.

Conclusions

No significant matters have arisen from this area of our review that require formal comment or recommendation. We have, however, reworked the year-end bank reconciliation as detail of the opening balance (1/4/19) and payments in the year were both overstated by £33.00 being the value of the prior year issued but uncleared at bank cheque (No. 618): the opening balance was recorded as the bank balance at 31st March 2019 rather than the true cashbook balance at that date and the latter to include the prior year uncleared cheque as a payment in 2019-20. As the £33.00 payment was accounted for in the 2018-19 Accounts, it should not have been reflected in the 2019-20 bank reconciliation. We have consequently provided the Clerk with a reworked reconciliation statement.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are reasonably able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. Consequently, we have: -

- Reviewed the Council’s minutes for the financial year identifying no matters that may have an adverse effect, through litigation or other causes, on the Council’s future financial stability
- Noted that the Council’s Standing Orders (SOs) and Financial Regulations (FRs) were reviewed and re-adopted by members at the March 2020 Council meeting and are pleased to note that they make appropriate reference to the 2015 revised EU Public Contracts Regulations, also noting that the limit for formal tender action is set at £10,000, and

- Noted that all payments continue to be approved by Members and recorded appropriately in the minutes.

We also thank the Chairman for completing our “Corporate Governance Questionnaire” for the year, which provides us with further assurance as to the soundness of the Council’s overall governance arrangements.

Conclusions

We are pleased to record that we consider that the Council continues to operate appropriate and effective corporate governance arrangements with no matters arising this year warranting formal comment or recommendation.

We understand that, following the UKs exit from the EU, NALC are preparing a further revision to both SOs and FRs which will be promulgated in the summer of 2020. We suggest that, once available, the Council revisits its extant documents and makes all appropriate amendments in due course.

Review of Expenditure

Our aim here is to ensure that:

- Council resources are released in accordance with the Council’s approved procedures and budgets
- Appropriate documentation supports payments, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available
- Payments are correctly analysed in the accounting records and end of year accounts
- VAT has been appropriately identified and coded to the control account for periodic recovery, and
- The powers for approving any grant payments have been identified accordingly and are within the Council’s spending limit (S.137 refers).

We have again considered the appropriateness of the operative procedures for processing invoices; checking their authenticity; accuracy of recording in cashbooks, processing by the Clerk and formal approval for payment by members and conclude that that the controls are adequate and effective. Due to the impact of the COVID-19 situation, we selected a reduced sample of payments to review this year and thank the Clerk for providing the requested documents for our examination. Our test sample included 15 payments totalling £9,300 and equating to 81% by value of non-pay related expenditure in the year. We are again pleased to record that all complied with the above criteria.

We also note the preparation and submission of VAT reclaims for 2018-19 and 2019-20 to December 2019 and have reviewed their content noting that VAT on the last payment in 2018-19, as recorded in the cashbook, contained a small amount of VAT (£5.50) which had not been included on the reclaim. We similarly note that VAT on cheque no. 100652 (£76.82) paid on 28th December 2019 has been omitted from the latest reclaim. Care should be taken to ensure that both amounts are added to the next reclaim to be prepared and submitted to HMRC.

Conclusions and recommendation

Whilst no significant issues arise in this area the Clerk should ensure that all recoverable VAT is included on reclaims when they are prepared.

R1. The two items of apparently overlooked VAT should be included on the next reclaim m to be prepared and submitted to HMRC.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and operational/health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition. We note that: -

- In accordance with the requirements of the Practitioners' Guide, a Risk Register is maintained which we are pleased to note has been formally reviewed and re-adopted by the Council at its meeting in March 2020
- An insurance policy is in place with Zurich, which includes Public & Employer's Liability cover of £12 million and £10 million respectively and Fidelity Guarantee cover of £250,000, all of which we consider appropriate for the Council's present requirements.

Conclusion

No matters have arisen from this review area this year.

Precept Determination and Budgetary Control

In this area of cover, we aim to ensure that the Council has sound procedures in place for the determination of its annual budget and for monitoring and managing available resources throughout the financial year.

We note that the Council adopted, at its meeting in January 2020, a precept for 2020-21 of £13,000, also noting that members were provided with a budget forecast for the year ahead to help inform the decision-making process.

We also note that members continue to be provided with detail of the balances held in bank accounts at each Council meeting, together with receipts and payments processed in the previous period with any major expenditure still to be incurred "flagged up".

Overall reserves as at 31st March 2020 have increased to £25,539 (£20,940 at 31st March 2019), a significant part of which is earmarked for specific future projects including further streetlight replacement / maintenance. Overall, we consider that the level of retained reserves remains appropriate for the Council's future revenue and maintenance spending plans.

Conclusions

No matters have arisen from this area of our review requiring formal comment or recommendation.

Review of Income

The Council receives limited income other than the annual precept, primarily from the Concurrent Functions Grant and other miscellaneous grants, allotment rentals, bank interest and recovered VAT.

We are pleased to note that, following our previous recommendation, the allotment rents were reviewed with a 20% increase approved effective from 1st October 2017. We have, however, seen no indication of any formal consideration of the level of rents to be charged in the minutes for 2019-20 and suggest that, in accordance with paragraph 9.3 of the adopted Financial Regulations an annual review should be undertaken with the outcome of members' deliberations duly minuted even where no increase is approved.

We have checked and agreed in full all receipts recorded in the cashbook to the relevant bank statements and other available supporting documentation, noting that elements of the allotment rents for the second half of the year remained unpaid as at 31st March 2020. The Clerk is aware of this and will be pursuing recovery as and when the impact of the present crisis reduces.

Conclusions and recommendation

Whilst no significant issues arise in this area, the Council should ensure compliance with the requirements of the adopted Financial Regulations in relation to the annual review of fees and charges.

R2. The Council should review fees and charges annually in accordance with the adopted Financial Regulations (Para 9.3 refers) ensuring that the outcome of the review is minuted formally even where no changes are approved.

Petty Cash Account / Clerk's Expenses

No petty cash account is operated by the Council, the clerk reclaiming any out-of-pocket expenses periodically, which are processed in the same way as supplier invoices.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation relating to the deduction and payment over of income tax and NI contributions.

We have again reviewed the quarterly payments made to the Clerk and note that, following our previous recommendation, the Clerk is paid in accordance with an agreed point on the national salary scales: however, it appears that the national revised salary structure and pay award applying from 1st April 2019 has not been applied resulting in an underpayment, albeit relatively small, of her salary for 2019-20.

The Clerk's earnings are below the tax and NI thresholds although we note an initial tax / NI payment to HMRC from her first quarterly salary.

Conclusions and recommendation

The Council should review the Clerk's salary determining which spinal point her salary should have been aligned to on the new national NJC spinal scale effective from 1st April 2019 also paying the resultant arrears of pay.

We also wish to draw the Clerk and Council's attention to the changed rules as regards recording of Staff Cost expenditure in Box 4 of the AGAR which come into effect from the 2020-21 financial year: the JPAG Practitioner's Guide 2020 refers at Page 17. We have provided the Clerk with an electronic copy of the latest Guide for her reference.

R3. The Council should, as indicated in the body of the report, review the Clerk's pay ensuring that her pay is assimilated onto the appropriate Spinal column point on the revised national NJC pay scale applying from 1st April 2019.

Fixed Asset Register / Inventory

The reporting arrangements for assets in the AGAR require councils to report the value of each asset at purchase cost or, where that value is unknown, at a suitable proxy and for community assets to be valued at a nominal £1. The value of individual assets should not change from one year to another, other than to reflect the value of any new acquisitions or disposals.

We again note the maintenance of an appropriate register, which has been updated to include detail of new acquisitions during 2019-20, the uplifted asset value being appropriately recorded in 2019-20 AGAR at Section 2, Box 9. However, we note that the Bird and Owl boxes (£384 and £139 respectively) acquired during the year appear to have been overlooked when updating the register.

Conclusions

No significant matters arise in this review area, although we urge the Clerk to consider whether the two items identified above should be added to the asset register with the AGAR value updated accordingly.

R4. The asset register should be further reviewed to determine whether the two new bird box acquisitions should be added to the asset register and AGAR asset value for 2019-20.

Investments and Loans

The Council has no specific investments in place, nor any loans repayable by or to it.

Statement of Accounts and Annual Return

We have verified the detail to be reported in the year's AGAR at Section 2, agreeing it to the year's cashbook entries and asset register. As neither the Council's income nor expenditure exceed £25,000 for the year, the Council is again eligible to exempt itself from the limited assurance process for the year, with the AGAR part 2 requiring completion and, as detailed in the document, only the "Exemption Certificate" requiring submission to the external auditor, with

Sections 2 & 3, plus the IA Report, needing to be posted on the Council's website in order to ensure compliance with the Transparency Code requirements.

Conclusions

No issues have arisen from this area of our review and we have, based on the results of our review, completed and signed the Internal Audit Certificate, assigning positive assurances in each relevant area.

Rec. No.	Recommendation	Response
Review of Expenditure & VAT		
R1	The two items of apparently overlooked VAT should be included on the next reclaim m to be prepared and submitted to HMRC.	
Review of Income		
R2	The Council should review fees and charges annually in accordance with the adopted Financial Regulations (Para 9.3 refers) ensuring that the outcome of the review is minuted formally even where no changes are approved.	
Review of Staff Salaries		
R3	The Council should, as indicated in the body of the report, review the Clerk's pay ensuring that her pay is assimilated onto the appropriate Spinal column point on the revised national NJC pay scale applying from 1 st April 2019.	
Fixed Assets		
R4	The asset register should be further reviewed to determine whether the two new bird box acquisitions should be added to the asset register and AGAR asset value for 2019-20.	

Newton in the Isle PC

Bank reconciliation as at 31st March 2020

Balances per bank statements 31 3 20

Community A/c	13,762.57	
Business Saver A/c	<u>12,043.52</u>	
		£25,806.09

Less; Uncleared cheques

100659	-20.00
100662	<u>-247.08</u>

-£267.08

£25,539.01

POlus: uncleared deposits

£0.00

Cashbook balance as at 31 3 20

£25,539.01

Cash book transaction detail

Combined a/cs opening balance 1 4 19 **£20,939.56**

Plus receipts in year

Community A/c	18,343.25	
Business Saver A/c	<u>22.30</u>	
		£18,365.55

Less: payments in year **-£13,766.10**

Cashbook balance as at 31 3 20

£25,539.01