



**YOU ARE SUMMONED TO ATTEND A MEETING OF THE PARISH COUNCIL
TO BE HELD ON THURSDAY 11th JUNE 2020 AT 8PM VIA ZOOM UNDER SECTION 78 OF THE
CORONAVIRUS ACT 2020**

**MEMBERS OF THE PUBLIC and PRESS ARE INVITED TO ATTEND VIA THE ZOOM LINK
<http://zoom.us>. Meeting id: 910 6952 2878; password 3VQg21**

AGENDA

1. To accept apologies for absence
 2. Declaration of disclosable pecuniary interests by Members relating to agenda items
 3. To confirm and sign the minutes of the March Parish Council Meeting and the Annual Parish Meeting
 4. Report on progress on items in the previous minutes
- MEETING CLOSED FOR PUBLIC QUESTIONS AND MEETING RE-OPENED**
5. Correspondence – see Appendix 1
 6. To adopt a scheme for the Delegation of Powers in Exceptional circumstances
 7. Planning Applications & decisions:
20/06161/FUL - 50 Chorley Road, West Wycombe – erection of front porch
20/05886/FUL -Towerage Farm & Towerage Barn Toweridge Lane West Wycombe-
Construction of 2 x brick piers marking the entrance to Towerage Farm and West Wycombe Estate – comments made, no decision
20/05792/FUL -Myze Farm Oxford Road West Wycombe-Construction of steel framed agricultural machinery and implement store – comments made, no decision
20/05507/FUL -25 Portway Drive High Wycombe-Householder application for construction of single storey rear extension and loft conversion - permitted
 8. To agree to pay the internal auditor
 9. To consider COVID19 and decisions or actions which may be required including support
 10. To agree to pay the Chairman's allowance of £150
 11. To receive and discuss the internal auditors report
 12. To complete the Annual Governance Statement
 13. To approve the accounts for the year ending 31st March 2020
 14. To note the date of 15th June until 24th July for the public inspection of the annual accounts
 15. To consider any highways issues
 16. To agree to place an order to convert the Parish Council heritage lights to LED
 17. To agree to have maintenance carried out on the Pedestal Car Park surface
 18. To agree to have maintenance carried out on fencing in the burial ground and the adjacent field
 19. To agree to place an order with JSG Handyman to remove and replace the Chorley Road Noticeboard at a cost of £105
 20. To discuss the allotment competition and modification of the Rules and Regulations to allow for bees on site
 21. To approve the accounts for April, May and June 2020 signing of cheques - appendix 2
 22. Members questions
 23. Date of next meeting - Parish Council meeting – 16th July at 8pm via ZOOM or in The Church Room

SHARON L. HENSON, CLERK

4.6.2020

**PLEASE REPLY TO: Clerk to the Parish Council, Mrs. Sharon L. Henson,
18, Portway Drive, West Wycombe, Buckinghamshire HP12 4AU
Telephone: 01494 – 448048 Email: clerk@westwycombe.org.uk**

Correspondence Received from 14th March – 4th June 2020

1. Website analysis for March, April, May – emailed.
2. Police and Crime Commissioner Newsletter – emailed
3. Emails cancelling all meetings planned by Bucks CC, WDC and Buckinghamshire Council
4. Email cancelling the Rural Forum Farm Walk – hope to arrange for later in the year prior to the October meeting.
5. NALC, SLCC and BMKALC emails with constant updates in connection with COVID 19 relating to closure of burial grounds, play areas, virtual meetings and all the changes made by the CORONAVIRUS 2020 Act.
6. Buckinghamshire Council daily and weekly updates – links put on website
7. Notification that two allotment tenants have terminated their tenancy. Clerk has one local person on the waiting list.
8. Email from a Bradenham Road resident and a High Street resident and via a Councillor from a resident in Chorley Road about the speed of the traffic.
9. WDALC Virtual meeting on 30th April and 18th June at 7.30pm – emailed
10. Email from Buckinghamshire Council re electric vehicle charging points – Clerk has responded that the only 'public' suitable space would be the Garden Centre car park, but this is obviously privately owned. The High Street is used for residents parking and this would limit the already lacking number of available parking spaces that there are in the High Street. If there are any residents in the village that have an electric car, then they may feel that they have their own designated car parking space with this. What then happens when and if more than one person has an electric car, and anyone else driving through the village looking for a charge. It could cause difficult situations. If it must be on a street and not in a car park, then perhaps the layby on Bradenham Road (not ideal but could be for anyone driving through.
11. Residents in Church Lane reporting non-functioning street lights.
12. Request from the Chairman of Bledlow cum Saunderton for information on traffic volumes etc to help with their bid to the HS2 Safety fund – Clerk has responded.
13. Emails from the A4010 HS2 Group to progress our bid to the HS2 Safety Fund
14. Email from our insurance company in relation to bees on the allotments – they replied as follows: 'There are no insurance restrictions or exclusions in regards to the keeping of bees. More importantly, as the beekeeper will be responsible for the bees, if anyone is injured as a result, she would be liable and her insurance would act. Although very unlikely, if in the event that someone is injured and can prove the Parish Council as the landowners are liable, our policy will respond under the public liability section. It is also good news that the rest of the plot holders are happy for the hives to be in place as we would have recommended speaking with them for their agreement/concerns/objections if you hadn't already obtained these.'
15. Request from allotment tenant to supply a hose pipe to the top of the allotments.
16. Renewal of our insurance policy.
17. Countersigned Devolved Services Contract returned from Buckinghamshire Council.

Clerks Report

1. Clerk is waiting to hear from Chiltern Rangers to reschedule a meeting regarding our ideas for an environmental project.
2. We received £4,387.36 in VAT.
3. 50% of the Precept was received on 1st May
4. Clerk asked our weed spraying contractor to spray the High Street
5. The A4010 HS2 Group is in the process of submitting three bids under the HS2 Road Safety Fund – more measures to slow down traffic in the Bradenham Road; improve safety at the railway bridge and the crossing by the diverted footpath before the railway bridge; white lining the whole of the A4010 and improved safety measures at the Bradenham/Red Lion junction.
6. Clerk is to have a site meeting with the beekeeper to finalise a site. To avoid being a nuisance, bees can be forced to fly above head height by surrounding the hive with hedging, solid fencing or simple screening such as is used for windbreaks. Bees are very precise about their flight paths in order to save their energy and do not generally go off course. If she sited a hive in one of the top corners do you think it would be acceptable to grow some sort of barrier on the allotment side to encourage the bees upwards on their flights? Obviously if at any time the bees are found to be a nuisance she would remove them from the site.
7. Clerk has written to Grant and Stone asking them to cut back the tree around the pelican crossing traffic light.
8. Due to speeding traffic throughout our parish the Clerk has written to Thames Valley Police Neighbourhood Team asking for Speedwatch.
9. Clerk has arranged for maintenance work on the Pedestal Playing Field Car park. £540 plus VAT.
10. Clerk has asked our contractor to remove the climbing plants which are growing on a section of the Pedestal boundary fence as cars are 'hiding' behind it and leaving large amounts of litter. Everyone will be more visible.
11. Downley Dynamos have pegged down the matting in the grass section of the car park and we will not cut the grass for a while to allow it to 'lock' the matting into the ground.

12. West Wycombe Estate have repaired the broken post and rails in the car park boundary fence. Sir Edward and the Clerk had a site visit after reports of the damage in case it was a prelude to a traveller incursion.
13. Clerk has asked Fynecast who own Gerrard Court to cut back the hedge growing over the pavement.
14. Clerk has reported the two VAS units in Bradenham Road as neither were working.
15. Clerk has reported a deep pothole in Slough Lane.
16. Clerk has reported the fly tipping – this has been removed although more has been left on the A40 opposite Myze Farm – Clerk has reported this.
17. Clerk postponed the delivery of the Noticeboard until two people can work together.
18. We still need to move the Tri table.
19. Clerk has asked JSG Handyman and Plumbing Services(James Glasgow) for a price to put up the noticeboard (£105 see quotation) and repair the Bradenham Road bus shelter. The bus shelter work should be paid for from the HS2 fund.
20. Clerk has asked Southern Electric for an up to date price for converting our heritage lights (11) to LED to save money on repairs and reduce our energy costs. It should be in the region of £9000.
21. We will need to modify the Allotment agreements to change the clause on bees.
22. Clerk has asked Mr Stocks carry out a site visit and provide a price to repair the burial ground and adjacent field fencing.
23. Clerk has had the top burial ground field cut.
24. Two of our existing allotment tenants have kindly decided to dig plot 1 which has been vacated. It will be a big job so the plot will not be offered until September. Clerk has agreed that if they need a rotovator they must submit a bill to the Parish Council and we will refund them. One tenant has also offered to purchase two replacement apple trees from Brogdale and plant them and clear some more of the top of the allotments. Clerk has said they must submit a bill for the apple tress o that the money can be refunded.
25. Clerk has reported the stone paving stones dumped in the verge near Myze Farm.

Payments made in April 2020

Mrs S Henson	597.62	March salary
Bucks CC	221.30	April pension
HMRC - online	85.80	Tax
Mrs S Henson	21.60	March mileage
Acorn Landscaping	429.81	12/12 highway grass cutting/1/12 burial ground
TBS Hygiene	100.80	March collections
Stillman Garden Services	250.00	Moss clearing
Shaw & Sons	93.60	New lockable Minute book
Rialtas Business Solutions	148.80	Allotment software support and maintenance
The Cartridge People (debit card)	372.80	Set of print cartridges
Castle Water (dd)	18.66	Allotment water 1/10
Southern Electric (dd)	79.12	Street light energy
Total	2419.91	

Statement of Account as at 1st April 2020

Opening balance – 1 st March	32774.46
Less March cheques, dd's	8356.47
Total	24417.99

Payments made in May 2020

Mrs S Henson	597.62	April salary
Bucks CC	221.30	May pension
HMRC - online	85.80	Tax
Acorn Landscaping	488.14	1/12 highway grass,2/12 burial ground, Pedestal strimming 1/12
BMKALC	223.59	Annual Subscription
Came & Co	996.61	Insurance
TBS Hygiene	100.80	April collections
Rialtas Business Systems	148.80	Alpha Accounts software support/maintenance
BT(dd)	163.87	Phone
Castle Water (dd)	18.66	Allotment water 2/10
Southern Electric (dd)	79.12	Street light energy
Total	3124.31	

Statement of Account as at 1st May 2020

Opening balance – 1 st April	24417.99
Plus Bucks Council – devolved services	2033.62
Plus VAT refund	4387.36
Less April payments	2419.91
Total	28419.06

Payments to be made in June 2020

Mrs S Henson	597.62	May salary
Bucks CC	221.30	June pension
HMRC - online	85.80	Tax and NI
Acorn Landscaping	488.14	2/12 highway grass,3/12 burial ground, Pedestal strimming 2/12
TBS Hygiene	100.80	May collections (no invoice yet)
Miss L M Hewitt	125.00	Internal audit
Simon Cope	150.00	Chairman's allowance
Glynn Spratt	55.00	Cutting top field
MGM Hire	300.00	Excavator work on the Pedestal Car Park (no invoice yet)
Planings	288.00	Delivery of one load of planings (no invoice yet)
Castle Water (dd)	18.66	Allotment water 3/10
Southern Electric (dd)	81.57	Street light energy
Southern Electric (dd)	25.62	Feeder pillar energy
Southern Electric (dd)	25.62	Feeder pillar energy
Total	2563.13	

Statement of Account as at 1st June 2020

Opening balance – 1 st May	28419.06
Plus 50% precept	22500.00
Less May payments	3124.31
Total	47794.75

West Wycombe Parish Council

Scheme of Delegation Extension

It is important to recognise that the 'Council' as a corporate body can only make decisions at and during a formally constituted meeting, this legal process directs the authority to an Officer to carry out the Council's instructions following the meeting. Outside of a meeting, the Proper Officer is under a statutory duty to carry all the functions of the authority.

The smooth operation of a council includes appropriate delegations to Officers to enable the performance of their respective duties. Whilst some are implicit by legislation, agreed policy, Standing Orders or procedural regulations others are at the direction of Council.

The Powers of a Council can only be delegated to committees, sub-committees, staff or other local authorities, except where legislation expressly prohibits delegation. Therefore, if the Council is not constituted (in a meeting) for any reason, its functions cannot be exercised unless delegated. Due to the current COVID-19 situation, the Council may consider the suspension of the meeting schedule (period of restricted activity) and therefore a temporary extension to the Scheme of Delegation is advisable to ensure the Council continues to be as operational as possible. As this has a wideranging scope, this document seeks to define the processes that shall be implemented during its operation.

All the following processes are in the context of a matter that would usually be an agenda item.

Non urgent items

For such items that are not specifically time critical but should be dealt with before the resumption of the Meeting Schedule, the following shall apply:

1. A brief report on the background to the item including any associated documentation will be circulated to all Members via email seeking feedback.
2. A timescale will be clearly identified, following which a recommendation based on the feedback will be circulated.
3. If no objections are received within 7 or 14 days (as specified in the recommendation), the matter will be actioned as per the recommendation.
4. If objections are received that cannot be simply resolved, the item will stand deferred.

Time specific items

For such items that are time limited (e.g. planning applications, consultations, etc.) the following shall apply:

1. A brief report on the background to the item including any associated documentation will be circulated to all Members via email seeking feedback.
2. A timescale will be clearly identified, following which a recommendation based on the feedback will be circulated.
3. If no objections are received within 7 days (or earlier if required), the matter will be actioned as per the recommendation.
4. If objections are received that cannot be simply resolved, the Chairman and the Vice Chair will be consulted as to the intended course of action following which all Members will be informed of the decision.

Urgent Items

It is accepted that the current situation may give rise to incidents that require urgent attention, it is anticipated that these may be rare occurrences, nevertheless the following process will be applied:

Wherever possible the Clerk shall consult with the Chairman and Vice-Chairman, providing all relevant details and justification for any recommended course of action. The decision made during the consultation will be final and actioned (or not as the case may be) thereafter.

A copy of the decision will subsequently communicated to all Members.

If consultation with the Chairman or Vice-Chairman is not possible, the Clerk shall use best endeavours to resolve the required action. The decision and justification shall be forthwith communicated to all Members following action.

Scheme of Delegation parameters

Notwithstanding the above, all recommendations will be guided, wherever possible, by previous precedent with an explanation or justification as to the reason for the recommendation.

The principle of consultation with Members will run throughout the operation of the Scheme of Delegation.

This Scheme of Delegation will only be operational during the period of restricted activity, it will implicitly expire at the resumption of the Council Meeting Schedule.

Excepting Emergency Legislation from the Government, no change to this Scheme of Delegation is permitted under this delegation authority.

Payment and expenditure processes and authorities as regulated by Standing Orders and Financial Regulations remain unchanged by this Delegation.

This Scheme of Delegation is in response to the COVID-19 epidemic and is a vehicle to facilitate the effective operation of the Council during the period of restricted activity.

May 2020

**WEST WYCOMBE PARISH COUNCIL
INTERNAL AUDIT PLAN
FINANCIAL YEAR 2020/21**

For the financial year 2020/21 the following internal audit activities are planned:

1. July 2020 – Interim review

- Examine the start of year accounts and the annual risk assessment.

2. During the year – Review of transactions

- Two sets of minutes selected at random and the financial actions specified within them traced through the Cash Book and supporting paperwork.
- For the months concerned, all financial transactions will be followed through the bookkeeping and the supporting paperwork and documents examined.

3. April/May 2021 - Annual review

Examine the accounts and documentation available for the financial year 2020/21 and the year-end accounts including:

- the annual budgeting process;
- the finalised budgets and precept request for 2021/22;
- scanning all minutes for the financial year;
- the accounts for each month;
- the final year-end accounts; and
- the Cash Book, Burial Records, Insurance Certificate and the adopted *Standing Orders, Financial Regulations and Procedures for the conduct of Parish Council meetings* (the Standing Orders).

Apply the key control tests provided in the *Suggested Approach to Internal Audit Testing*.

4. Recommendation of any improvements

If necessary, recommend any improvements to the Council.

Lesley Hewitt
Internal Auditor to WWPC
1 June 2020

Type of audit	Covering period	Date carried out
Final Review & Internal Audit	April 2019 to March 2020	1/6/20

Internal control	Suggested tests	Result
Proper bookkeeping	Is the cashbook maintained and up-to-date	Yes
	Is the cashbook arithmetically correct	Yes
	Is the cashbook regularly balanced	Yes, monthly
a) Standing orders and Financial Regulations adopted and applied; and b) Payments controls	Has the Council formally adopted standing orders and financial regulations	Yes. Adopted Revised Standing orders to be used in conjunction with the New Standing Orders developed by NACL (M251.7) 10/5/18. Revised Financial Regulations adopted 10/5/18 re: variable DDS & online banking to HMRC (M251.5) Annual Governance Statement read & accepted M262.9 9/5/19
	Has a Responsible Financial Officer been appointed with specified duties	Yes, the Clerk
	Have items or services above a de minimis amount been competitively purchased	Yes, as far as can be ascertained. Burial Ground (BG) contract was placed with Lawrence Landscaping who gave notice that they would cease operations from 1/11/19. No work needed before year end and quotes will be obtained from other suppliers – 14/11/19. Quotes for ground and other outside maintenance including the BG were requested from existing contractors. Quotations received (M269.1) 12/12/19. 3 Contractors renewed contracts for 2020/21 12/12/19 (M269.7). Pet waste disposal contractor price increase. Another quote obtained. Current service retained. 13/2/20 (M271.1).
	Are payments in the cashbook supported by invoices, authorised and minuted	Yes
	Has VAT on payments been identified, recorded and reclaimed	Claim of £4,471.49 made for FY 2018/19 14/3/19. Received April 2019 (M262.1). Claim for FY 2019/20 was made for £4,387.36.
	Is s137 expenditure separately recorded and within statutory limits	Yes – £450 for 2019/20. £300 donation for village clock (M263.4) 13/6/19.

Risk management arrangements	Does a scan of the minutes identify any unusual financial activity	No.
	Do the minutes record the Council carrying out an annual risk assessment	<p>Yes. Current H&S Risk Assessment issued to Council May 2019. Document reviewed, no modifications needed. (M262.7) 9/5/19.</p> <p>(M265.4) 25/7/19 – new tri-table delivered to PPF. Multi Play replacement parts delivered and maintenance work due in August.</p> <p>(M266.4) 12/9/19 – Multi Play maintenance complete. Tri table to be installed by end Sept.</p> <p>The Pedestal Play Area Inspection annual inspection of the Playing Field, its equipment and facilities – ROSPA Report dated 26/9/19 has been received (M267.1) 10/10/19.</p> <p>(M268.5) 14/11/19 Report discussed – mostly low and very low risks except the basket swing. Resolve to replace it.</p> <p>3 quotes obtained. Order placed with Sovereign at £6,762 + VAT.</p> <p>Cllr. Cope is responsible for monitoring and reporting inspection of the equipment.</p>
	Is insurance cover appropriate and adequate	<p>As far as can be ascertained. Asset Register last revised 26/3/20. Assets listed in Ins. Document. Insurance renewed annually on 1st June.</p> <p>The insurance with AXA ran until 31/5/19.</p> <p>3 quotes from 3 suppliers received. Current supplier, Inspire (part of AXA), submitted lowest price for required cover. (M262.1) 9/5/19. Awarded to them (M262.3) 11/4/19.</p> <p>26/3/20 – additional insurance cover was requested for new basket swing, tri-table, sports equipment & MVAS units.</p>
	Are internal financial controls documented and regularly reviewed	Yes
Budgetary controls	Has the Council prepared an annual budget in support of its precept	<p>Yes.</p> <p>10/10/19 (M267.7) Started to consider budget for 2020/21, needs discussed.</p> <ul style="list-style-type: none"> - Green gym in PPF

		<ul style="list-style-type: none"> - Planting more trees - Complete conversion to LED lights - Consider an environmental project in top Burial Ground. <p>A new Parish Plan will be conducted once the new Unitary Authority is established (<i>now delayed due to Corvid 19</i>).</p> <p>14/11/19 (M268.6) Budgets 2020/21 discussed from 1st draft issued 1/11/19. Suggested increase in precept of £1,500. Light replacement reserve to be increased to £10,000 for LED conversion. No decision until WDC issue figures relating to Band D properties.</p> <p>12/12/19 (M269.6) Discuss budget incl. website changes.</p> <p>9/1/20 (M270.8) Budget v Expenditure sheet issued and adopted.</p> <p>9/1/20 (M270.10) Precept set for 2020/21 at £45,000.</p>
	Is actual expenditure against the budget regularly reported to the Council	Yes, expenditure against budget recorded regularly by Clerk.
	Are there any significant unexplained variances from the budget	No.
Income controls	Is income properly recorded and promptly banked	Yes
	Does the precept recorded in the cashbook agree to the District Council's notification	<p>Yes.</p> <ul style="list-style-type: none"> - 4 April - £21,750 received. - 28 Aug. - £21,750 received. <p>Devolved services funds from BCC:</p> <p>14/2/19 (M259.6) Agreed to continue arrangement for a further year. £2033.58 received for FY 2019/20 (M261.1) 5/4/19.</p> <p>10/10/19 (M267.6) Discuss whether to renew the DSA with new Unitary Auth. at current budget. The new Bucks Unitary intends to extend current agreement until 31/3/22 – budget and annual payments the same. (£2033.58 in 2019/20).</p> <p>Agreed to renew as it costs us more to provide the services. Will request increase £.</p> <p>12/12/19 (M269.1) DSA withy BCC reviewed.</p> <p>9/1/19 (M270.5) DSA signed.</p>

	Are security controls over cash adequate and effective	Yes. Council/Chairperson approves all payments.
Petty cash procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts	Yes. Previous External Auditor directed that Petty Cash is not applicable in future as no actual cash float is kept. (M243.3) 7/9/17.
	Is petty cash expenditure reported to each Council meeting	Yes. Itemised expenditure is reported and re-embursed by cheque.
	Is petty cash reimbursement carried out regularly	Yes, expenses are re-embursed monthly.
Payroll controls	Do salaries paid agree with those approved by the Council	Yes. Clerk has been employed by WWPC since Sept 09. 12/12/19 (M269.10) Discussed increase in Clerk's hours from January 2020. Agreed to increase by 52 hours/year to allow for increased work related to Unitary and the current average overtime claim of 60 hours/year. 9/1/20 (M270.12) Agree to pay Clerk's annual room allowance of £500/annum & annual overtime for 2019.
	Are other payments to the Clerk reasonable and approved by the Council	Yes.
	Has PAYE/NIC been properly operated by the Council as an employer	Yes. Council & Clerk's own pension contributions paid each month to BCC. Clerk pays tax but not NIC.
Asset controls	Does the Council keep an asset register of all material assets owned	Yes.
	Are the Asset/Investments registers up-to-date	Yes. Last with additional assets, dated 26/3/20. Includes new PPF equipment, laptop and MVAS units.
	Do asset insurance valuations agree with those in the asset register	Yes. Current valuation is £125,868. Insurance renewable 1st June each year.
Bank reconciliation	Is there bank reconciliation for each account	Yes
	Is bank reconciliation carried out regularly on the receipt of statements	Yes. Monthly
	Are there any unexplained balancing entries in any reconciliation	No
Year-end procedures	Are year-end accounts prepared on the correct accounting basis (Receipts & Payments/Income & Expenditure)	Yes (R&P). 12/3/20 (M272.8) 2019/20 Year-end accounts to 31/3/20 prepared and sent to Counsellors. Issued at Annual Parish Meeting.
	Do accounts agree with the cashbook	Yes.
	Is there an audit trail from underlying financial records to the accounts	Yes, invoices numbered and date of receipt recorded.

	Where appropriate, have debtors and creditors been properly recorded.	Yes. None outstanding.
--	---	---------------------------

Notes:

- **Deaths, Burials & Memorials** - During the year there was one burial, 8/7/19 Beale (£190) and one burial of ashes, 28/5/19 Potter (£135).
- Year End balance of £24,418.
- Two large expenditures this year – the PPF equipment, in excess of £7,000, and the MVAS units in Chorley Road. The latter cost £6,471.95 + ancillary equipment and fixings. Of this, £3,200 was refunded to the Council by BCC after installation.

WEST WYCOMBE PARISH COUNCIL FINAL REVIEW & INTERNAL AUDIT FINANCIAL YEAR 2019/20

1. Introduction

This brief report outlines the conduct and results of my annual review and internal audit of West Wycombe Parish Council's (WWPC) accounts for the financial year 2019/20. The purpose of the review was to examine the accounts and documentation available for the year and the year-end accounts.

The annual internal audit, carried out on 1 June 2020 examined the accounts up to the end of March 2020 and the year-end accounts including:

- the start of year accounts and the annual risk assessment;
- the annual budgeting process;
- the finalised budgets and precept request for 2020/21.

2. Method

The following tasks were carried out:

- Two sets of minutes were selected at random and the financial actions specified within them traced through the Cash Book and supporting paperwork;
- All minutes for the financial year were scanned;
- The accounts was examined for each month;
- The final accounts were examined;
- The (computerised) Cash Book, Burial Records, Insurance Certificate and the adopted *Standing Orders, Financial Regulations and Procedures for the conduct of Parish Council meetings* (the Standing Orders) were examined.

3. Final Report

I applied the key control tests provided in the *Suggested Approach to Internal Audit Testing* and the results were as follows:

- The cash book was found to be maintained, arithmetically correct and regularly balanced;
- Standing orders and financial regulations have been adopted and applied and there are appropriate controls applied to payments;
- VAT has been identified, recorded and reclaimed;
- Risk management arrangements are in place and a Risk Register is maintained;
- The Council has prepared an annual budget in support of its precept, expenditure is regularly reported and significant variances have been adequately explained;
- Income has been properly recorded and promptly banked, the precept for 2019/20 was as expected and there are effective controls over cash;
- Petty cash procedures have been adhered to;
- The salary for the Clerk/RFO which was approved by the Council has been paid, as have expenses incurred. Since 1 September 2009 the Clerk has been employed by the Council which makes PAYE and pension payments for her;
- All bank accounts have been reconciled regularly, statements have been placed on file and no unexplained balancing entries were identified;

- There is an audit trail of cheque numbers and numbers identifying receipts between the Cash Book and the filed underlying documents. Debtors and creditors have been recorded.

Inspections of the playground are being carried out annually, in September this year.

4. Implementation of improvements

There were no recommendations last year.

5. Recommendations

There are no recommendations for improvement this year.

6. Summary

This year the Council's key and recurring concerns were:

- the MVAS installation on Chorley Road;
- the safety of the PPF play area and expenditure on new and replacement equipment;
- progress and effects on the parish of HS2;
- the new Unitary Authority, of which there is still no real information on how it will impact on us.

I have no concerns about the accounts and I am satisfied that I can complete a satisfactory Annual Report.

As usual, the quality of the bookkeeping and filing has made my task very straightforward and ensured that the audit has proceeded smoothly.

Lesley Hewitt
Internal Auditor to WWPC
1 June 2020