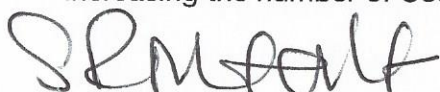


## Chelwood Parish Council: Internal Audit 2019-20

1. **Accounts:** The Statement of Accounts 2019-20 has been checked and reconciled against the bank statements, invoices, cheque-book showing payments and the Precept (Receipts and Payments) book and all agree. The statements of accounts has been signed and dated by S R Meale, as internal auditor.
2. **It was also noted:**
  1. That the amount of £200 owing for the use of the Village in 2018-19 was minuted at the meeting on 8 January 2019 and reflected in the balance as shown in the Minute Book, although it was not paid until a cheque was issued on 25 February 2020, which meant that the running 'current balance' as recorded in the Minute Book does not agree with the bank statements and end of year accounts. Also there was no invoice or receipt for this item, although it may have been presented and filed with the previous year's accounts.
  2. That the premium for the annual insurance of £163.94 due by 22 June 2019 was paid by the Parish Clerk and not reimbursed until 19 November 2019, which does not seem a reasonable burden for an unpaid Parish Clerk.
  3. Similarly, the reimbursement to the Parish Clerk for the annual Fast Host charge of £76.79 due and paid on 5 September 2019 was not in fact paid until 19 November 2019, meaning that the Parish Clerk, who had paid the original invoice from Fast Host carried that cost herself for 2 months
  4. These points were made in very similar terms in last years report. It is appreciated that the change in Chair and the decision of the previous Chair not to stand for re-election on 2 May 2019, may have caused difficulties in obtaining the two signatories to cheques required under current Financial Regulations. The decision to change signatories was recorded in the meeting of 17 July 2019 but presumably took until November to effect.
  5. It is further noted that the name for correspondence for the bank has been changed to Chelwood Parish Council but the address for correspondence remains Glebe House, Chelwood. Is it the intention to change this to that of the Responsible Financial Officer or the Parish Clerk, once the new appointment has been made?
  6. It was suggested in last years report that a move to on-line / internet banking could help address a number of the issues raised then and repeated this year. It is further noted that the first statement received after that dated 5 June 2019 was dated 5 February- six months later. Also with the closure of the branch of Nat West in Chew Magna the official branch for the account is the one in Knowle, Bristol. The PC stated at its meeting on 17 July 2019 that it intended to move to on-line banking. This would achieve several things helpful to this process: checking of current balance in real time both at start of meetings and at year end; no need to rely on posted statements - they can be printed and filed at whatever interval suits; payments can be made by bank transfer thus creating a record showing exactly who has been paid for what, when and how much - this avoids the problem of having to reimburse the clerk and the fact that invoices are rarely receipted these days.
  7. Last year's Report noted that Chelwood is unusual in not having a paid clerk. It appears that this is in the course of being rectified - delayed by the Covid shutdown - with effect from July 2020. The precept was increased to £1100 for the current year to reflect this.
  8. Last year's report also noted that the size of the new Council was one member short of the statutory minimum of five (subsequently made up up to five by co-option) and while there is no statutory upper limit, it was further noted that the guidance for small parishes suggests 5 to 8. At the PC meeting on 17 July 2019 it was stated that they would look at increasing the number of Councillors - is that an issue to which the PC plans to return?



Stephen Meale  
22 June 2020