



WILSDEN PARISH COUNCIL

The Village Hall,
Wilsden,
Bradford,
BD15 0HT.
West Yorkshire.
www.wilsdenparishcouncil.gov.uk

Minutes of the Internal Audit Committee Meeting held on Tuesday 26th June at 7.30p.m.

Present: Cllrs. Overend(Chair), Callaghan and Ketley,

Public: None

In Attendance: Gail Denham, Clerk

Meeting Closed: 8.10p.m.

2018/1 To elect a Chairman.

RESOLVED: Councillor Overend was elected as Chairman for the year.

2018/2 Declaration of Interest.

- a) **To receive declarations of interest from councillors on items on the agenda.**
No declarations of interest were received.
- b) **To receive written requests for dispensations for disclosable pecuniary interest.**
No written requests for dispensations were received.
- c) **To grant any requests for dispensation as appropriate.**
None to grant.

2018/3 To receive apologies and consider approving reasons for absence.

RESOLVED: Apologies were received from Councillor Dufton and the reason for his absence was approved.

2018/4 To confirm as a correct record the minutes of the Internal Audit Committee meeting held on 26th March 2018. (attached)

RESOLVED: The minutes of the Internal Audit Committee meeting held on 26th March 2018 were confirmed as correct.

2018/4 Public Representation

RESOLVED: No Public Representation was received.

2018/5 To review and update the Term of Reference for this Committee.

RESOLVED: The Terms of Reference for the Internal Audit Committee were reviewed, and amendments were made to reflect the current working practices of the Committee and Council. The amended Terms of Reference will be presented to the Full Council at the August meeting for its approval.

2018/6 To sample a list of payments, checking for entries of VAT recording, work completed and minuted.

RESOLVED: A list of randomly chosen payments was sampled, entries of VAT recording and work completed were minuted.

Invoice from AGM Colour for £610 for printing of the Spring Newsletter

- Cheque numbered 100789 issued on 2nd June (the cheque was for £790 as it was used to pay another AGM invoice too of £180).
- There is no VAT associated with this invoice as printing a newsletter is Zero Rated.
- The June Bank Statement has not yet been received and this will be checked regarding this invoice at the next meeting of this Committee.

Invoice from Trainline for £12.60 for travel expenses for the Clerk and paid by the Clerk

- Cheque numbered 100784 issued to the Clerk on 14th May
- There is not VAT associated with this invoice as rail travel is Zero Rated.
- As the cheque has not yet been cashed it does not appear on any Bank Statement and Bank Statements will be checked at the next meeting of this Committee.

Invoice from Pro Audio for £550 for a Public Address System

- Cheque numbered 100786 issued 21st May
- VAT of £91.67 has been recorded for reclaiming.
- The June Bank Statement has not yet been received and this will be checked regarding this invoice at the next meeting of this Committee.

2018/7 To note Councillor Callaghan's verification of Bank Reconciliations.

RESOLVED: The last signed Bank Reconciliation of the last Financial Year was noted. Two further Bank Reconciliations are due, but writing them been delayed by a combination of the Clerk completing training, taking leave and indisposition. When the Clerk has done the Bank Reconciliations Councillor Callaghan will verify them.

2018/8 To receive the most up-to-date Bank Statement and Financial Spreadsheet.

RESOLVED: The most up-to-date Bank Statements and the Financial Spreadsheet were received by the Committee.

2018/9 To hear from the Clerk the position regarding the application to move from Barclays Bank to Unity Bank to enable BAC payments.

RESOLVED: The Clerk reported that although the application has been started there is a brief hiatus in proceedings due to the holiday season and availability of Cheque Signatories.

It was noted that a procedure requires to be written to specify all the checks that will need to be done by both the Clerk and the Cheque Signatories when using BACs to pay invoices. Should the BACs payments system be set up before the next meeting of the Committee is due, then another meeting to address this issue alone will be called. Council Overend and the Clerk will do the groundwork on the procedure before that meeting takes place.

**2018/10 To test the Council's Internal Financial Controls against the criteria in the documents supplied by YLCA:
Internal Audit Service Checklist and
Appendix 9 – An Approach to Internal Audit Testing**

RESOLVED: Councillor Ketley, having read the documents closely, advised the other members of the Committee that the Parish Council's Internal Financial Controls matched the criteria on the two documents supplied by YLCA. The only item that was unknown was how the S137 Spending was covered by the Internal Financial Controls. The Clerk explained that, as the Council hold the General Power of Competence, they do not require the use of S137 Spending. The Legal Obligations on the Council regarding S137 Spending are already being met as it has a column in the Financial Spreadsheet headed 'S137'.

2018/11 To set the date of the next meeting.

RESOLVED: The date of the next meeting of the Internal Audit Committee is Monday, 29th October 2018 at 7.30p.m., subject to minute 2018/9.

2018/12 Items for inclusion on next agenda

- **Standing Items.**
- **Review of Insurances.**
- **Review of Financial Risk Assessment.**

RESOLVED: The Clerk is to remind the Chairman to review the Financial Risk Assessment Document prior to the October meeting.