



Minutes of the Extraordinary Meeting of the Internal Audit Committee held on Thursday 16th November 2023

Present Councillors: **B. Clark (Chair), C. McCartan, M. Howis, T. Murphy, P. Owen, C. Walker** (6 Councillors present).

Apologies were received from Councillors: **A. Winsborough.**

Absent: **None**

There was no members of the public in attendance.

The meeting started at 6.30pm.

IA/2023/11 To receive and approve reasons for absence

Resolved:- That councillors approved reasons for absence received from Cllr A. Winsborough

Voting:- 6 councillors present. All councillors voted in favour.

IA/2023/12 To receive declarations of personal and pecuniary interest¹

Resolved:- That no declarations of interest were received.

IA/2023/13 To receive and approve the minutes of the meeting held on Thursday 2nd November 2023

Resolved:- That the minutes of the Internal Audit Committee held on Thursday 2nd November 2023 be approved by a true and accurate record of the meeting and the chairman to certify the minutes with a signature at the bottom of each page.

Voting:- 6 councillors present. 5 voted in favour, 1 abstention.



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IA/2023/14 To receive written requests for dispensations for disclosable pecuniary interests (if any)

Resolved:- That the Clerk had received no written requests for dispensations.

IA/2023/15 To grant any requests for dispensation as appropriate

Resolved:- That no requests for dispensation need to be granted.

IA/2023/16 To identify any agenda items which may be considered following the exclusion of the press and public, due to the confidential nature to be discussed. Under Public Bodies (Admission to Meetings) Act 1960, S1 (2)

Resolved:- That no items were considered for exclusion of the press and public.

Voting:- No voting necessary.

IA/2023/17 Public Participation Session

No members of public in attendance.

IA/2023/18 To consider the recommendations from the Internal Audit report for the financial year 2022-23

The Clerk read through page-by-page of the Clerk's report with an update on the recommendations that are in progress and completed.

The Councillors noted the progress made on the Internal Audit report, and agreed to the actions being taken to resolve the recommendations – these are listed within the appendix at the back of the minutes.

Resolved:- That the report for the completed and in progress items from the Internal Audit report be approved by the committee, and a recommendation made to council to be approved.

Voting:- 6 councillors present. All councillors voted in favour.



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IA/2023/19 To notify the clerk of matters for inclusion on the agenda of the next meeting

No matters raised for inclusion at the next meeting.

IA/2023/20 To consider the meeting schedule for the Internal Audit Committee for the current financial year

The Chair made councillors aware that the next meeting of the Internal Audit Committee will be held on Thursday 11th January 2024

Meeting concluded at 19:40pm.



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Completed Actions

- 29. That the Clerk/RFO reviews the VAT period reclaimed to date for the two transactions received on the 20th April 2023 and 12th July 2023 to ensure this is the latest VAT reclaim submitted by the council.**

The transactions were investigated, the transactions related to the year 2022, not 2023 as included on the Internal Audit report. These transactions did relate to the reclaiming of VAT before the employment of the new Clerk.

- 31. That the risks associated with role held by the Clerk/RFO and his role as a Borough Councillor representing the Thurcroft Parish be formally documented as part of the councils corporate risk register.**

The Council reviewed the Corporate Risk Register and have resolved to formally document the risks associated with the Clerk holding a role as the Borough Councillor.

- 32. That the council formally reviews and adopts a risk register which includes a risk rating matrix and all risks the council is exposed to (financial and non-financial). Further guidance is available from page 43 of the Governance and Accountability Practitioners Guide, see link: file (nalc.gov.uk).**

The council recently reviewed the Corporate Risk Register which included the financial and non-financial risks to the council.

- 45. That formal booking forms and/or triplicate books be used for the hire of pitches and room/hall hire at the Gordon Bennett Memorial Hall.**

This process is now being completed through the Scribe Booking system for a full audit trail.

- 46. That an official triplicate receipt book with sequential numbering be introduced and embedded into the councils internal control procedures to record all income received by the council (excluding cemetery).**

The Internal Control procedures are due to be reviewed at the upcoming Finance & General Committee meeting on 23rd November 2023. The process for receipts and invoicing are now incorporated into the Scribe Booking system.

- 49. MOVED FROM IN PROGRESS TO COMPLETE - That all employee contracts of employment be reviewed and to include provision for pay date and pay frequency. The signed contracts of employment to be retained on file for audit purposes.**

This item has progressed through the HR Committee and has been formally approved by full council.

- 51. MOVED FROM IN PROGRESS TO COMPLETE - 51- That the payroll and pensions administration and HMRC reporting be outsourced to an independent payroll specialist.**

This item has progressed through the HR Committee and has been formally approved by full council.

- 52. MOVED FROM IN PROGRESS TO COMPLETE - That the council formally records the pension contribution rates in the council minutes for audit purposes and investigates all payments**



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relating to pension for the employee and employer to ensure they have been administered correctly.

This item has progressed through the HR Committee and has been formally approved by full council.

53. MOVED FROM IN PROGRESS TO COMPLETE - That the council ensures all eligible post-holders are enrolled into the employers pension scheme. Further guidance on pensions is available in the National Association of Local Councils legal topic note which can be obtained from the Yorkshire Local Council Association.

This item has progressed through the HR Committee and has been formally approved by full council.

55. MOVED FROM IN PROGRESS TO COMPLETE - That the council develops and adopts a Chairmans Allowance Policy which sets out the associated expenditure incurred in connection with the role and submission of an expenditure report at the year-end for audit purposes. The council may consider a system where the lump sum is not paid annually to the Chairman but in the alternative system be introduced where claims are submitted on a formal claim form and substantiated with a receipt for re-imburement against the Chairmans Allowance budget.

This item has progressed through the Finance & General Committee and has been formally approved by full council.

64. That the creditors and debtors outstanding at 31st March 2023 be reviewed and updated accordingly prior to submission for external audit.

This was completed as part of the AGAR process earlier this year when transferring the accounts over to an Income and Expenditure method rather than Receipts and Payments. The outstanding payments were linked on Scribe Accounts to account for the payments being received.

66. That the local authority land information be published on the website in compliance with the publication requirements set out in the Transparency Code.

Details held regarding the Local Authority Land is now available on the website under ABOUT THE COUNCIL > Administration > Transparency Information.

68. That the publication information relating to car parking spaces be reviewed and updated accordingly in compliance with the requirements set out in the transparency code.

Details held regarding the Parking Spaces is now available on the website under ABOUT THE COUNCIL > Administration > Transparency Information.

69. That the publication information relating to the pay multiple be published in compliance with the requirements of the Transparency Code.

Details held regarding the Pay Multiple for the Council is now available on the website under ABOUT THE COUNCIL > Administration > Transparency Information. The pay multiple for the council is 1.37:1 – This is the median value based on the highest salary against the average salaries of all employees with the council.

70. That the information relating to waste contracts be published on the website in compliance with the publication requirements set out in the Transparency Code.



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Details held regarding Waste Contracts are now available on the website under ABOUT THE COUNCIL > Administration > Transparency Information.

71. That the signed annual governance statement and accounting statement and external audit certificate be published on the website relating to the 2017/2018, 2018/2019, 2019/2020, 2020/21 financial years.

The Annual Governance Statements and External Audit Certificates have been published on the website for the previous five years. 2017/18 has not been included as there is only a requirement for the previous five years. This is located under ABOUT THE COUNCIL > ADMINISTRATION > Accounts and Audit.

In Progress Items

4. REMAIN IN PROGRESS - That the cover of the Standing Orders includes details to confirm which latest NALC model the Standing Orders are based on and that an original signed copy by the Chair of the meeting be retained on file and a scanned copy be published on the website.

That the Council note the recommendation and that the Clerk has delegated authority to implement the front cover including the version information.

5. REMAIN IN PROGRESS - That the cover of the Financial Regulations includes details on the face of the cover to confirm which model NALC Financial Regulations they are based on.

That the Council consider the recommendation and that the Clerk has delegated authority to implement the front cover including the version information.

9. REMAIN IN PROGRESS - That a suitably designed authorisation stamp for payment be used for all invoices as evidence of checks of the purchasing and payment authorisation to form an adequate audit trail which can be tracked back to where the order/payment originated. As a minimum the stamp should record the detail to reference the original purchasing authority, certificate of the invoice by the RFO; payment authorisation; payment date/type and authorised by to included details of the signatories.

That the Council considers the recommendation and delegates for the Clerk to purchase a payment stamp to include required information for a paper trail.

13. REMAIN IN PROGRESS - That the Council investigate the payments made to Glendale Countryside relating to the payment of £660.00 paid on 29th July 2022 and the payment of £840.00 paid on the 28 October 2022 which cannot be substantiated due to no invoice on file.

The Clerk has checked through the Scribe Accounts and can see an invoice for the amount of £660.00 paid to Glendale on 29th July 2022 and the invoice is kept on file. The Clerk has checked the bank statement for a payment made of £840.00 on 28th October 2022, the amount does not exist on the bank statement or on the Scribe Accounts. There are five payments made to Glendale Countryside on the 28th October 2022, each with an attached invoice. I have included the amounts paid below;

- £516.00
- £564.00
- £1694.40
- £1950.90
- £2562.00



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- 22. That the existing travel and subsistence policy for councillors be reviewed to incorporate the legal requirements of Regulation 26 of the Local Authorities (Members' Allowances) (England) Regulations 2003 (SI.2003/1021). The policy should include an appendix for a claim form that includes details to be recorded for date of the journey; journey details; start and finish mileage; total miles travelled; allowance per mile and total claim.**

The Travel Expenses policy was adopted by the council in September 2022, the policy is due to be reviewed in February 2024 in line with the policy reviews. An updated policy is currently being developed to incorporate an appendix form to be submitted with reimbursements. This will be scrutinised at the Finance & General Committee on 22nd February 2024, and presented to council for adoption on 29th February 2024.

- 26. That the Responsible Financial Officer requests receipts relating to the grant payments to Thurcroft Veterans and Thurcroft Miners and that any unused funds be returned to the parish council.**

The receipt from Thurcroft Veterans has been received, and a request to Thurcroft Miners for their receipt is in progress.

- 27. That the Responsible Financial Officer requests receipts relating to grants awarded to Thurcroft Hub and Sewing Group.**

A request to Thurcroft Hub and the Sewing Group has been made, and this is in progress.

- 33. That a risk management policy be developed and adopted by the council that sets out the councils responsibilities in regards to risk management and procedures for updating and formally approving the corporate risk register.**

That a Risk Management Policy is currently being developed, and will be presented to Finance & General Committee on 18th January 2024, and to the council for adoption on 25th January 2024.

- 35. That an Employee Code of Conduct be introduced and adopted. The code should include provision for officers to declare pecuniary interests in council contracts and procedures to manage the pecuniary interests having regards to the legal requirements of the Local 2 30 Page 66 of 70 Government Act 1972 s117. The declaration for employee interests should be added as a standing agenda item for all council meetings.**

An Officer Code of Conduct Policy has been developed that will be presented to Finance & General Committee on 23rd November 2023, and will progress to council for adoption on 30th November 2023.

- 36. That an Anti-Fraud and Corruption Policy be developed and adopted by the council.**

An Anti-Fraud and Corruption Policy has been developed that will be presented to Finance & General Committee on 23rd November 2023, and will progress to council for adoption on 30th November 2023.

- 37. That a Whistle Blowing Policy be developed and adopted by the council.**

A Whistle Blowing Policy has been developed that will be presented to Finance & General Committee on 23rd November 2023, and will progress to council for adoption on 30th November 2023.



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- 39. That an internal controls policy be developed and adopted by the council that sets out the councils responsibilities relating to internal controls to comply with Regulation 6 of the Accounts and Audit Regulations 2015 and the procedure for undertaking the review taking into account the guidance referred to within the Governance and Accountability Practitioners Guide. The model internal controls checklist that can be obtained from the Yorkshire Local County Association to be attached as an appendix. The policy to include controls that the checks to be undertaken by councillors who are non-signatories to the account.**

An Internal Controls Policy and Checklist has been developed that will be presented at the Finance & General Committee on 23rd November 2023, and will progress to council for adoption on 30th November 2023.

- 40. That a business continuity plan be developed and adopted by the council. A template is available from the Yorkshire Local County Association.**

A business continuity plan has been developed. This is being presented at the Finance & General Committee on 23rd November 2023, and will progress to council for adoption on 30th November 2023.

- 43. That the council chases up the allotment fees from the Allotments Society payable for the 2022/23 financial year.**

The Clerk attended a recent Allotments Society meeting to understand the arrangements in place for the Allotments. The Allotments Association confirmed the reason that the rents had not been collected due to a previous arrangement of theft with the allotments. A further meeting has been arranged with the Allotments Society to discuss the matter moving forward.

- 44. That the councils booking system for hall hire and pitches be reviewed and that internal controls are introduced which requires two persons to be involved in the booking process and banking where large sums of money are being reconciled and banked.**

Scribe Bookings has been live since April 2023, training has been issued to employees who are using the system and all bookings have since been recorded through the system. An Assistant Clerk has recently been appointed, all banking requirements will be completed through the Clerk and Assistant Clerk.

- 48. REMAIN IN PROGRESS - That the council voluntarily reports itself to the Police and to HMRC for loss of council funds and financial impropriety surrounding the payment to Employee A which does not match the payroll record and that an audit and investigation relating to the previous financial payments made to this employee be conducted by an external provider to manage the conflicts of interests and that any significant irregularities be reported to the Police and HMRC.**

To be discussed in confidential session.

- 50. REMAIN IN PROGRESS - That all council employees sign a timesheet and hand this in to their line manager to be signed off and retained on their Personnel Files. The timesheets for the Clerk/RFO should be signed off by the appropriate Personnel Committee or Chair of the Council as the case may be who the council may appoint to sign off the timesheets in between the Personnel committee meetings.**

The Clerk recommends that staffing matters be referred to the HR Committee meeting for discussion and consideration and a recommendation be made by the committee back to full council.



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56. That improvements be made to the asset register to record the date of purchase, location, land registry reference (if applicable) replacement value for insurance purposes and the custodian and that a review of the purchase ledger be carried out for the last six years to identify the purchases for inclusion in the asset register. A breakdown of data should correspond to the values where items of assets are grouped together.

The Council have directed our solicitors to check through the land that the parish council own. This information will be compiled into the Asset register once everything has been received back to the council.

57. That an asset register and disposal policy be developed and adopted to set out the asset management and valuation method in accordance with the requirements set out in the Governance and Accountability Practitioners Guide.

The Council reviewed the Asset Register Policy and adopted a new policy on 27th July 2023. However, the Internal Audit has highlighted that the council does not have an effective disposal of asset policy in place. Therefore, further updates to the Asset Register Policy are currently being written to incorporate this, and it will be presented back to council for decision if the committee are happy to recommend this to the council.

65. That the council publishes the procurement information in compliance with the publication requirements set out in the Transparency Code.

The documents held for Thurcroft Parish Council have been reviewed and the procurement information is being compiled for publication before the end of this year.

73. That the council adopts and publishes the Model Publication Scheme using the model template issued by the Information Commissioners Officer, see link: template-parishcouncils-20211029.doc (live.com)

The Publication Scheme has been developed which will be scrutinised at the next Finance & General Committee meeting on 23rd November 2023, this will then be presented to council for adoption on 30th November 2023.

Progress Tracker

ACTIONS	COMPLETE (SEPT)	COMPLETE (NOV)	IN PROGRESS (SEPT)	IN PROGRESS (NOV)	NOT STARTED (SEPT)	NOT STARTED (NOV)
RED	11	18 (+7)	5	4 (-1)	12	6 (-6)
AMBER	9	13 (+4)	4	11 (+7)	15	4 (-11)
GREEN	1	6 (+5)	3	8 (0)	14	4 (-10)
% COMPLETE	28.37%	50.00%	16.21%	31.08%	55%	18.91%
ACTIONS	21	37 (+16)	12	23 (+11)	41	14 (-27)