



Thurcroft Parish Council

Gordon Bennett Memorial Hall, Green Arbour
Road, Thurcroft, Rotherham, S66 9DD

e: clerk@thurcroftparishcouncil.gov.uk

w: thurcroftparishcouncil.gov.uk

Minutes of the Ordinary Meeting of the Internal Audit Committee held on Thursday 11th January 2024

Present Councillors: **C. Walker (Chair), T. Murphy, P. Owen & A. Winsborough** (4 Councillors present).

Apologies were received from Councillors: **B. Clark, M. Howis & C. McCartan**

Absent: **None**

There was no members of the public in attendance.

The meeting started at 6.30pm.

IA/2024/01 To elect a Chair to preside over the meeting

Resolved:- That C. Walker be elected as chair of the meeting.

Voting:- 4 councillors present. All councillors voted in favour.

IA/2024/02 To receive and approve reasons for absence

Resolved:- That councillors approved reasons for absence received from B. Clark, M. Howis and C. McCartan

Voting:- 4 councillors present. All councillors voted in favour.

IA/2024/03 To receive declarations of personal and pecuniary interestⁱ for members and officers

Resolved:- That no declarations of interest were received.

IA/2024/04 To receive and approve the minutes of the meeting held on Thursday 16th November 2023

Resolved:- That the minutes of the Internal Audit Committee held on Thursday 16th 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:- 4 councillors present. All councillors voted in favour.

IA/2024/05 To receive written requests for dispensations for disclosable pecuniary interests (if any)

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

IA/2024/06 To grant any requests for dispensation as appropriate



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

IA/2024/07 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.

IA/2024/08 Public Participation Session

No members of public in attendance.

IA/2024/09 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.

The Chair of the meeting wished to put her thanks on record to the Clerk for the consistent focus on the audit report and for enabling the council to move forward to its current position.

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:- 4 councillors present. All councillors voted in favour.

IA/2024/10 To notify the clerk of matters for inclusion on the agenda of the next meeting

The Clerk raised with councillors that the recent interim Internal Audit would be added to the next agenda to note the progress made on any recommendations.

IA/2024/11 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 14th March 2024.

Meeting concluded at 19:32pm.



Completed Actions

4. **MOVED FROM 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.

This policy has been updated to include the version history on the front cover of the page, the minute it was accepted and the date of the next review.

5. **MOVED FROM 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.

This policy has been updated to include the version history on the front cover of the page, the minute it was accepted and the date of the next review.

14. **MOVED FROM 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

24. That the Banking procedures be reviewed, and that dual or triple authorisation be considered for the making of payments with appropriate payment limits and that the procedure be incorporated within the councils Financial Regulations. Councillor who are signatories but do have the authority to make online payments should have view only access for audit transparency purposes and to improve the existing internal controls. All signatories to be provided with a copy of the invoices to reduce the risk of duplicate and erroneous payment and with a clear audit trail to confirm the authorisation of the ordering and instruction for payment.

The Banking signatories have been updated to include all members of the Finance & General Committee. The new Banking mandate will require the Clerk & two signatures from councillors. Two councillors check invoices received against the scheduled payments and the authorisation through the online banking will need to be approved by two councillors.



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- 35. MOVED FROM IN PROGRESS - 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.**

This has been approved at the meeting held on 30th November 2023, and is also available on the website.

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

This was approved at the meeting held on 30th November 2023, and is also available on the website.

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

This policy was approved at the meeting held on 30th November 2023, and is also available on the website.

- 39. MOVED FROM IN PROGRESS - 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.**

This police was approved at the meeting held on 30th November 2023.

- 40. MOVED FROM IN PROGRESS - 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 was adopted at the full council meeting held on 30th November 2023.

- 44. MOVED FROM IN PROGRESS - 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. MOVED FROM 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**



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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.

This was discussed in confidential session at the meeting held on 30th November 2023 and further discussed at the Internal Audit Committee held on 11th January 2024 following the outcome of the external provider investigating the payment, it was discussed that Employee A would be contacted by the Clerk.

- 50. MOVED FROM IN PROGRESS - That all council employees sign a timesheet and hand this into 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.**

These have been approved at the last meeting held on 30th November 2023, the timesheets have been communicated to employees and are being implemented over the next couple of weeks to establish employee routines.

- 67. That the council publishes the information relating to grants to voluntary, community and social enterprise organisations in compliance with the publication requirements set out in the code.**

All grant information is held in hard-copy in line with the Publication Scheme that was adopted by the council on the 30th November 2023. This is available upon request.

- 73. MOVED FROM IN PROGRESS - 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 was adopted by the council on the 30th November 2023.

- 68. MOVED FROM IN PROGRESS - That the information relating to waste contracts be published on the website in compliance with the publication requirements set out in the Transparency Code.**

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

In Progress Items

- 8. That an official order or letter be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate in accordance with Financial Regulation 10. The purchase order details to be inserted on the face of all invoices to form an adequate audit trail. The approved purchase orders and contracts to be retained on file and a copy of the purchase order or letter to be appended to the invoice for audit purposes.**

This process has been started in line with the Financial Regulations, but is still in progress until the council can be confident that this process has been imbedded.



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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.

10. That a contracts timetable be developed by the council to identify all long term and short terms contracts, the start date and end date of the contract, payment frequency, total annual contact value and total contract value over the duration of the contract term (ie number of years). The contracts timetable should identify a contract review date which should be at least three months prior to the expiry of the contract to ensure the procurement procedures can be instigated. The contract timetable to reference the details to the formal contract or letter on file that can be retrieved for audit purposes.

A contracts timetable is being developed, accounting for contracts that have had no schedule with the council previously.

11. That the council agrees the specification for the flowering and grass cutting contract and that this be put out to tender with a minimum of three quotations with an agreed contract term, for example three or five years. The quotations to be recorded in the council minutes and a contract of services, official letter or purchase order be drawn up following the award of the contract and in compliance with the tendering requirements as set out in the Financial Regulations.

The contracts that will go to tender have been approved by the council on 30th November 2023, these contracts are currently going through a tender process in line with Financial Regulations.

13. That the council agrees the specification for the Grounds maintenance at the playing fields and Thurcroft Cemetery and pitch marking fees. The council should aim to obtain a minimum of three quotations and that this be put out to tender with an agreed contract term, for example three or five years. The quotations to be recorded in the council minutes and a contract for services be drawn up, official letter or purchase order following the award of the contract and in compliance with the tendering requirements as set out in the Financial Regulations.

The contracts that will go to tender have been approved by the council on 30th November 2023, these contracts are currently going through a tender process in line with Financial Regulations.

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



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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 January 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 18th January 2024, and presented to council for adoption on 25th January 2024.

- 23. That formal inspections of council sites/premises carried out by councillors be formally approved by minute resolution. That appropriate inspection sheets be developed and adopted to record the findings arising from formal inspections at council premises/sites carried out by council officers and members and that the inspection records be reported to the appropriate council or committee meetings. The inspections records be signed by the inspecting member or officer and that the copies be retained on file and referenced within the claim form submitted for payment.**

The Assistant Clerk is currently developing inspection sheets for employees to complete for the Gordon Bennett Memorial Hall, and also for inspections for Thurcroft Cemetery. The Environment Committee are going to consider the new inspection app which will be proposed to delegate Environment Committee members to complete at a future council meeting.

- 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.**

Receipt requests have been emailed to both organisations on 14th December 2023, there has been no reply yet.

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

A receipt from the Sewing Group has been received. A request for information to the Luncheon Club (Thurcroft Hub) has been made, but a receipt may not be possible due to the length of the time since the grant was awarded. The committee would like for the Clerk to approach the Luncheon Club and write out what the money was used due to the length of time since the grant was awarded.

- 30. That the VAT reclaim for 2022/23 financial year be submitted to HMRC following the review of the HMRC VAT invoices.**

This has been submitted to HMRC and the council are waiting for the money to be paid into the bank.

- 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.**



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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.

- 38. That the council carries out a procurement exercise prior to the renewal of the annual council insurance and that three quotes be obtained. Consideration should be given to entering into a long-term agreement with the insurance company that presents the best value for money as this will fix the insurance premium and assist the council to make savings during the period of the long-term agreement.**

The Clerk is currently seeking quotes from insurance providers to ensure that the council can show its tested the market for best value for money. This will be presented to the council before the end of the year.

- 41. That the council reviews its earmarked reserves and prepares a business case with time limited actions to justify the amount of reserves allocated to each individual project.**

The earmarked reserves are currently being considered as part of the budget setting process with a business case against each of the allocated reserve amounts.

- 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. The Committee would like to honour the agreement for no rent collection, and start collecting rents from 1st April in the new financial year.

- 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.



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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 has been reviewed and will be published on the website under transparency information.

Progress Tracker

ACTIONS	COMPLETE			IN PROGRESS			NOT STARTED		
	SEPT	NOV	JAN	SEPT	NOV	JAN	SEPT	NOV	JAN
RED	11	18	21	5	4	4	12	6	3
AMBER	9	13	22	4	11	6	15	4	0
GREEN	1	6	12	3	8	6	14	4	0
% COMPLETE	28.37%	50.00%	71.62%	16.21%	31.08%	24.32%	55%	18.91%	4.06%
ACTIONS	21	37	53	12	23	18	41	14	3