

Appendices to Agenda 14 July 2022: The following form part of that agenda.		
Agenda No:	Topic	Action
6	Appendix 1: Matters for Report:	
	6.1: Bike Ride Signs: Emailed to request removal.	
9	Appendix 2: Finance:	
	9.1a: Payments made prior to the meeting:	
	i. Reimbursement to A. Stevenson - Dell Technologies – Inv. No: 417278001 - £1,020.36.	
	9.1b: Payments:	
	a. Clerks Pay/Exp June 2022.	
	b. Working from Home Allowance - £6.00 per week: Update.	
	c. M.R. & J.S. Cross — Inv. No: 101 - £732.00 (Grass cutting verges 27.6.2022)- – 100 - £324.00 (Grass cutting play area 6.6.2022/20.6.2022) – Total £1,056.00.	
	d. SLCC – Inv. No: QL201576-1 - £144.00 – FILCA Course for Clerk/RFO	
	e. British Trees for Queen's Jubilee: Power to spend.	
	f. Navitas Design Ltd – Inv. No: NV-30360 - £71.99	
	a) Receipts:	
	g. HMRC – Direct Credit - £299.16 – VAT Reclaim.	
	h. O.C.C. – Direct Credit - £1,066.71 – Grass Cutting Grant	
	9.7: Internal Audit 2021/22:	
	a. Internal Auditor Report: The report was considered and the following noted for action:	
	■ C: Review of Internal Controls: Ensure that the Risk Assessment is reviewed annually – preferably at the beginning of the Financial Year in order that it can be used as a working document throughout the year. Attention should be given to the recommendation at 5.92 relating to the assessment matrix. ■ D: Budgetary Controls/Precept Requirement: The budget amount (both expected expenditure and expected income) and the Precept amount should be agreed and minuted in order that the final outturn can be confirmed. ■ G: Payroll Controls: The Council, as an employer, is required to register with HMRC and to record all payments to its employees with HMRC regardless of whether any tax is due (HMRC advice note from 2011 supplied). It is imperative that this is rectified as soon as possible. ■ H: Asset Controls: Investigate and publish any Deeds and Titles: Clerk confirmed with Internal Auditor that this was already in place. ■ J: Accounting Statements: While Income and Expenditure method is 'correct' it is unnecessary for a small Parish Council. Receipts and Payments would be far more appropriate: It was agreed that the process was up to the Clerk/RFO to decide. ■ M: Exercise of Public Rights: Ensure that the Electors' Rights dates are for 30 working days and cover the first ten working days of July. Note that the earliest date for 21/22 is 1 June due to the Jubilee bank holiday. ■ Transparency Compliance: ■ Compliance with the Transparency Act: The difference could be avoided if the change was made to Receipts and Payments method. ■ Further Recommendations: ■ Following the completion of the Internal Audit, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015. A blank form can be supplied. ■ Training ■ The Clerk and the Councillors should be encouraged to take up the training offered by the local County Association and SLCC to increase their knowledge and expand the Clerk's professional development. I recommend including a regular agenda item and budget for training: ■ Financial Responsibility ■ While the Clerk / RFO is responsible for the day-to-day running of the Parish, the Council should be reminded that, as a corporate body, it is the Council which is responsible for financial governance and this responsibility should not be taken lightly. I recommend that a Councillor Responsible for Internal Financial Control is appointed. As recently recommended by OALC, the Councillor Responsible for Internal Financial Control should have a check sheet to help them make the appropriate checks on the accounts. For instance, with the payments, I recommend that the Councillor identifies a number of payments from the original bank statement and then follows them back through the Minutes checking the process of paying and agreeing to place the order / undertake the work. The Councillor should also check that any income is also recorded: See 9.8. ■ Budget Setting ■ I should like to see more significance made of the budget and precept setting. The overall budget (both income and expenditure) totals should be minuted and published for consideration. For clarity, once the budget has been considered, the total amount of Precept should also be minuted. It then helps to clarify the amount requested is the	

	amount deposited by the District Council and also makes sure that the outturn at the end of the year is in line with expectations. ■ Banking ■ I recommend that the Council reviews the bank mandate annually as part of its review of finances in April. ■ Debit / Payment Card ■ The Council does not hold petty cash, however, the Council should consider the provision of a debit card or charge card on the bank account in the Clerk/ RFO's name in order that items such as Office 365 or anti-virus software can be bought in the Parish's name without the need to resort to the Clerk or another Councillor having to use their personal accounts. With the appropriate safeguards and procedures this would be acceptable. ■ Reserves ■ I recommend that the Parish considers earmarked reserves and agrees to adopt a full Reserves Policy which should be reviewed annually. Guidance can be found in the latest edition of JPAG. ■ Provision of Equipment ■ I noted that my recommendation about purchasing the appropriate IT equipment is yet to be implemented. This should be rectified as a matter of urgency. An IT budget and reserves should be considered for the future. ■ Staff Appraisal ■ The Clerk is employed by the Council and the Council, therefore, should be mindful that it is, as a corporate body, an employer. I recommend that the Council form a staffing committee, of at least three members, which is able to perform an annual review of the Clerk's employment. Employment training provided by the County Association should be undertaken. ■ HMRC ■ As mentioned in last year's report, the Council, as an employer, is required to register with HMRC and to record all payments to its employees with HMRC – regardless of whether the salary is below the tax threshold. This has not been implemented. The HMRC advice note from 2011 was supplied last year and is, again, attached to this report. It is imperative that this is implemented as a matter of urgency. I recommend that the Council engages a payroll company experienced at dealing with Parish Councils to ensure that the correct procedures are followed. OALC will be able to give details of their employment adviser. ■ Working from Home Allowance ■ The Clerk is entitled to the Working from Home Allowance, particularly as the Council does not incur the costs of a Parish Office. I recommend that the Council budgets to pay the Clerk for the full – HMRC agreed – £6 per week: See 22.8-c-ii. ■ Document Management ■ In our discussions, I noted that the Clerk is in possession of many of the Parish Council Minute books. As these books are the only record of the meetings and should be kept in perpetuity, I strongly recommend that just the last five years or so are kept with the Clerk, with the rest being deposited with the County Archive for safety. A review of other documents, both paper and electronic, should also be undertaken following adoption of a Document Retention policy.	
10	i. Appendix 3: Planning Matters:	
	10.1: New Applications:	
	j. None at time of printing.	
	10.2: Decision Notices:	
12	i. Application No : 22/00990/F – Proposal: First floor extension over existing ground floor extension Location: Rose Villa, Thame Road, Blackthorn, Bicester, OX25 1TE - Parish(es): Blackthorn PERMISSION FOR DEVELOPMENT SUBJECT TO CONDITIONS - Date of Decision: 28th June 2022.	
	a. Appendix 4: Correspondence/Emails: BPC 294:-	
	1. (A) 1.6.2022 RSN Rural Funding Digest - June 2022 Edition – Emailed.	
	2. (R) 4.6.2022 M.R. & J.S. Cross – Inv. No: 90 - £732.00 (Grass cutting verges 27.5.2022) – 91 - £324.00 (Grass cutting play area 6.5.2022/20.5.2022) – Total £1,056.00 - C/fwd to next meeting.	
	3. (A) 6.6.2022 Reminder – Register to attend the second meeting for the EWR Bicester Town Local Representatives Group – Emailed.	
	4. (A) 10.6.2022 Please consider taking part in this exciting project – Hedgehog Highway Project – Emailed – C/fwd to next meeting.	
	5. (A) 10.6.2022 EWR - Connecting with communities: re-starting face-to-face engagement with communities across the East West Rail route - Emailed.	
	6. (G) 17.6.2022 The Shield Group – Introduction to business – Noted.	
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	8. (A) 23.6.2022 A. Patrick - Village gates – Information from Piddington regarding composite gates – Was copied to PC members.	
	9. (A) 24.6.2022 OALC - Play training 13th July whole day, hands on practical sessions – Emailed.	
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| | <ul style="list-style-type: none"> 11. (R) 25.6.2022SLCC – Inv. No: QL201576-1 - £144.00 – FILCA Course for Clerk/RFO – C/fwd to next meeting 12. (R) 27.6.2022Moore - This email is to acknowledge receipt of your AGAR Part 2 exemption certificate for Blackthorn Parish Council – C/fwd to next meeting 13. (A) 27.6.2022OALC - Civility and Respect Project Update - June 2022 – Noted. 14. (R) 28.6.2022C.D.C – Application No : 22/00990/F – Proposal: First floor extension over existing ground floor extension Location: Rose Villa, Thame Road, Blackthorn, Bicester, OX25 1TE -Parish(es): Blackthorn PERMISSION FOR DEVELOPMENT SUBJECT TO CONDITIONS - Date of Decision: 28th June 2022 – C/fwd to next meeting. 15. (R) 29.6.2022C.D.C. - New Code of conduct – Advise to adopt – Held over following advice from J. Olds – C/fwd to next meeting. 16. (R) 30.6.2022Zurich Municipal - Blackthorn Parish Council Insurance – Policy updated to include new laptop at no cost – C/fwd to next meeting. 17. (A) 30.6.2022OALC - OALC AGM 4th July 7.30pm – Noted. 18. (A) 30.6.2022A. Patrick - FW: Use of Electoral roll – Copied to councillors – Noted. |
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