

Appendices to Agenda 6 October 2022: The following form part of that agenda.		
Agenda No:	Topic	Action
6	Appendix 1: Matters for Report:	
	6.1: Internal Audit: Letter of Engagement and T & C emailed.	
10	Appendix 2: Finance:	
	10.1a: Payments made prior to the meeting:	
	i. None.	
	10.1c: Payments:	
	a. Clerks Pay/Exp Sept 2022.	
	b. Working from Home Allowance - £6.00 per week: Update.	
	c. M.R. & J.S. Cross — Inv. No: 117 - £732.00 (cutting verges 30.8.2022)	
	d. British Trees for Queen's Jubilee: Power to spend.	
	10.1b: Receipts:	
	e. C.D.C. – Precept payment.	
	10.6: 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. ■ 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. ■ Transparency Compliance: ■ 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. ■ 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. ■ 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. ■ 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	

11	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: <i>See 22.8-c-ii.</i> ■ 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.	
	Appendix 3: Planning Matters:	
	11.1: New Applications: i. Application No.: 22/00464/F Applicant's Name: L C Hughes Partnership Proposal: Change of Use of Land to provide temporary caravan site with associated access enclosure and amenity for use by railway construction staff. Location: Windmill Nurseries, London Road, Bicester, OX26 6RA Parish(es): Blackthorn The above application will be considered by Planning Committee on 6 October 2022 at 4pm.	
	11.2: Decision Notices: i. Application No.: 22/02180/F Proposal: Proposed caravan showroom and office to be built within existing caravan sales and service site Location: Windmill Nurseries, London Road, Bicester, Oxfordshire, OX26 6RA Parish(es): Blackthorn - PERMISSION FOR DEVELOPMENT SUBJECT TO CONDITIONS Date of Decision: 15th September 2022	