

## Minutes of the Fressingfield Parish Council Finance Committee meeting held in Sancroft Hall, Fressingfield on Tuesday 3 March 2020 at 7.30pm

Present: Tom Lindsay; Nick Stolls; Di Warne;

Also in Attendance: No members of the public; Andy Parris, responsible financial officer.

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1. The Chair welcomed everyone to the meeting.
2. Apologies for absence: All councillors were present.
3. Members' declarations of interest. None at the start of the meeting.
4. The minutes of previous meetings
  1. It was agreed that the minutes of the previous meeting (02/12/2019) are correct.
  2. Actions since the previous meeting
    - Corrections and improvements to the workbook used by the RFO.
    - Penalty imposed by HMRC in September 2019 has been rescinded after an appeal by the RFO.
    - Suffolk Police have paid the invoice for altering timings on streetlights.
5. To review expenditure compared to budget. There was some discussion of percentage variations on specific lines. These were not significant sums of money. Councillors were happy that it is likely that overall, spending will be below the budget set. This will have implications for a budget revision and spending in 2020-2021.
6. To review actions taken resulting from the internal audit 2018-2019. Councillors went through the report section by section. They were able to confirm that the RFO had discussed its recommendations at full council meetings since September 2019. The reasons for the missed dates for the publication of audit materials were discussed by the council at the time. The council has implemented changes as recommended in the report. This discussion included a formal assessment of the council's system of internal controls which are deemed to be adequate and effective.

The review of the internal audit process for 2018-2019 was completed.

The committee noted the statements from the clerk and village caretaker that neither wanted any pension provisions to be made.

RFO to investigate the best way to increase the council's fidelity guarantee.
7. To review actions taken resulting from external audit report for 2018-19. The committee formally acknowledge the report. Councillors noted that the external report raised the issues that were in the internal audit and AGAR sections 1, 2 and 3.

8. To receive risk assessments for 2019-20. The register was studied in detail and minor amendments were made. Councillor's re-affirmed the decision made in October, that the new insurance policy is fit for purpose. However, the RFO was instructed to ascertain the cost of extending the cover provided by this policy. In particular, to clarify how the increase in the value of the assets should be reflected on the asset register, the limit of third-party liability with regards to the defibrillator and the amount of the fidelity guarantee. The risk assessments were formally accepted by the committee.
9. It was decided to review the cemetery charges at the next meeting.  
RFO to provide comparative figures for local cemeteries.
10. Three applications for grants were considered from -
  1. Fressingfield Playingfield Management Committee. A request for £500 was not approved as more details about its use were required
  2. Fressingfield Playingfield Management Committee. A request for a grant towards the replacement of windows in the sports and social club was approved.
  3. St Peter and St Paul Parish Church. (NS declared an interest. He provided some information to the discussion but did not vote on this item.) A request for £600 to help with the maintenance of the churchyard and hedges was approved.

The meeting closed at 9.45pm.

Signed:



Chairman

Date

17/3/20

### Review of Internal Audit Process

1. **Scope of the audit.** The clerk was satisfied that the council's internal auditor's investigations covered all areas required. The parish council had not undertaken an intermediate internal monitoring exercise during this financial year.
2. **Independence.** The internal auditor was entirely independent of the council, had no knowledge of same and was unbiased and objective.
3. **Competence.** The internal auditor had a wide breadth of knowledge of the parish council sector and came highly recommended. The councillors who would have undertaken the monitoring exercise do not require an intimate knowledge of the procedures of parish council accounting.
4. **Relationships.** The responsibilities of council members, the clerk/RFO and the internal auditor were separate and defined.
5. **Planning and reporting.** The council was aware of the timing of the internal audit and were fully apprised by the clerk of the auditor's report so that any improvements could be made and suggestions acted upon.

Signed

*D. L. W. Arne*

*A. Parris*  
3-3-20

Chair

*D. L. W. ARNE*  
*Finance Committee*

Clerk/RFO

Date

*3/3/20*

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*for 18-19*  
*bef Committee set up*