

ROTHBURY PARISH COUNCIL

AGENDA PAPER

You are hereby summoned to attend an extra ordinary meeting of Rothbury Parish Council to be held on Monday 15th January 2024 commencing at 7pm in the Dovecote Room Jubilee Institute, for the purpose of transacting the business contained within this Agenda. The public are welcome to observe, and parishioners may attend from 645pm, before the meeting commences, to ask public questions.

RPC/20/24 **Apologies for absence**

RPC/21/24 **Declaration of Members Interests**

RPC/22/24 **Approval of Minutes of meeting held 10th January 2024**

RPC/23/24 **To consider external audit report y/e 31.3.23 as follows**

The Council has not approved and published the Annual Governance and Accountability Return and started the period of public rights in accordance with the timetable in the Accounts and Audit (England) Regulations 2015. The regulations require these processes to have been completed by the first working day of July. For 2022/23 this was not done until 9 August 2023. For 2023/24, the Council needs to put arrangements in place to ensure that it can discharge its responsibilities in line with the statutory timetable.

The Internal Audit report identified significant weaknesses in internal control during 2022/23. For example, standing orders require rules set out in the Code of Conduct regarding the declaration of interests at meetings to be followed, but these were not always followed in 2022/23. However, the Council answered yes to assertion 2 of the annual governance statement. The Council should ensure that the recommendations in the internal audit report are implemented and consider answering no to assertion 2 of the 2023/24 annual governance statement if these weaknesses remained for a significant part of the 2023/24 financial year.

Internal audit's 2022/23 report makes 11 new recommendations, but at the date of this report there is still no clear action plan agreed by the Council showing how and when the issues raised by Internal Audit will be addressed. The Council should approve an action plan with agreed implementation dates for each of the recommendations made by internal audit or a clear statement of why any of the recommendations won't be implemented. For convenience, the Council could merge the action plan with the existing plan for monitoring outstanding recommendations made by previous external auditors

In undertaking the review of the 2022/23 Annual Governance and Accountability Return it came to our attention that in 2023 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to provide electors with a period of 30 working days including the first 10 working days of July, to inspect the accounts. A 30 working day period was eventually published but this did not start until September 2023 meaning the external auditor's review could not be concluded by the Statutory date of 30 September. The Council should ensure that in future they comply with the Regulations and respond no to the relevant assertion (assertion 4) in its Annual Governance Statement as the assertion is retrospective and refers to compliance during the relevant financial year rather than in respect of it

RPC/24/24 **To consider internal audit report y/e 31.3.23**

RPC/25/24 **To revisit recommendations from internal audit report y/e 31.3.23, further to external audit report above. Recommendations previously considered at meeting held 9/8/23, as per Minute NO RPC/203/23/03**

Minute NO RPC/203/23/03, meeting held 9/8/23

1) To address the matters identified under Review of Minutes published for Meetings in 2022/23. It was resolved to state this was a non-issue.

2) To contact the External Auditor on the matter raised under 1st February 2023 Parish Council Meeting re Issues with Minute Nos particularly RPC 20/23 to RPC 22/23, and the question of action points being listed against the Chairman's name. As the actions were not actioned by the Chair, it was resolved to state this was a non-issue.

3) To ensure that all payments made have been authorised by the Council, within budget, correctly invoiced and processed by the Parish Clerk. This includes reporting back to the Council to retrospectively approve the two unauthorised payments, with invoices incorrectly addressed, for the Platinum event referred to under Payments Made Without Council Approval on Page 10 of my Report. It was resolved the Parish Council believe this entry is incorrect, the event was not a fusiilers event as described, but an event organised by Rothbury Parish Council. The Clerk and Chair had authorised the payments under Financial Regulation 4.1, honest mistakes were made, invoice details should and could have been fixed, and the Council would endeavour to ensure this is done correctly in the future. Cllr Sutton did not agree with the resolution.

4) To consider:-

- (i) amendments to the Council's Grant Application form as outlined on Pages 7 and 8 of IA Report and**
- (iii) to design two different forms for a) Standard Applications and b) Capital Works as outlined in Report. The forms need to address the question of vat being recovered by an applicant as set out in more detail on Page 12 of the Report. It was resolved the recommendations would be incorporated into the grant application form(s), with Clerk to produce draft documents.**

5) To ensure that:- (i) the Parish Clerk is involved at all stages in any new project being considered by the Council, its committees or Working Groups. (ii) for any Working Groups as exist, or may be formed in the future, to observe the procedures as outlined under the Working Groups section on Page 29 of IA Report and to review the current terms of reference of these two Groups. It was resolved the terms of reference for the Working Groups would be reviewed, and the recommendation followed wherever possible, and when reasonably practicable.

6) To note my comments that the Council has its own Employment policies and these, together with some matters covered by its insurance company, should be incorporated into any Council staffing related policy documents and form the basis of any matters arising thereunder. It was resolved the recommendation would be followed where ever possible and when reasonably practicable.

7) Councillors to note their obligation to Declare an Interest in those cases as outlined in the Council's Code of Conduct/Standing Orders and set out in more detail on Page 20 of my Report. It was resolved to state that to the Council's knowledge all Cllrs had declared an interest where appropriate, would continue to do so, and the Council recognise the obligation to do this.

8) To review the Council's allotment rents on an annual basis in time for any change to be implemented in accordance with the requirements of the Allotment Acts. It was resolved to accept the recommendation.

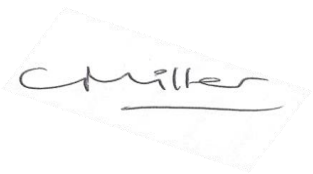
9) To ensure that any uploads to the Council's website are first approved by the Council excepting for any routine Council business as may be uploaded by the Clerk. It was resolved this would be adhered to wherever possible and where reasonably practicable.

10) To review the Parish Clerk's hours/salary for providing a service to any Working Groups as may be formed by the Council. It was resolved this recommendation would be followed if required.

11) For the Parish Clerk to arrange further training sessions for Councillor's to cover such topics as the Council's Financial Regulations and Declarations of Interest etc. It was resolved the recommendation would be followed.

RPC/26/24 To carry out review of the scope of work of internal auditor

RPC/27/24 Date of Next Meeting

A handwritten signature in black ink, appearing to read "Miller", is enclosed within a faint, light-colored rectangular border. The signature is written in a cursive style with a horizontal line underneath.

Claire Miller, Proper Officer

9th January 2024