

## SECTION 1: MINUTES

TASK	COMMENT
Check quorum present for each full council meeting.	<p>Quorum present at each Council meeting. Council consists of 13 parish councillors. Standing Orders requires a quorum of one third. 5 members constitute a quorum.</p> <p>Due to Coronavirus no annual parish council meeting was held in 2020.</p> <p><b>ACTIONS:</b></p> <ul style="list-style-type: none"><li>• Upload all Councillor details on to the website. Currently only 9 members are displayed.</li><li>• It is unclear whether there are 13 parish councillors currently elected or co-opted onto the Council. If there is a council vacancy then it is recommended that the number of vacancies be included in the Present Minute in brackets. (Noted that a casual vacancy was identified in the minutes during the year).</li><li>• Apologies should be included in the minutes and numbered accordingly.</li><li>• The reason for the apology should be included (holiday, illness, prior commitment, personal etc). This is required as part of the Localism Act 2011.</li><li>• It is recommended that Councillors who do not submit their apologies be included in the minute as apologies not received from Cllrs....</li></ul>
Check minutes properly signed.	All minutes have been signed appropriately. There was a meeting gap between March and June 2020 due to Coronavirus restrictions. Meetings were all held remotely.
Check pages in minute books sequentially numbered.	<p>The minutes are numbered in sequence. Minute page numbers start at page 1 for each set of minutes.</p> <p>Council may wish to consider reviewing the way it numbers the minute pages. It is recommended that the page numbers commence from 1 at the Annual Parish Council meeting in May and then run sequentially until the April meeting.</p>

Check there is a minute authorising precept request.	Minute 20-12/18 authorised the precept (10 <sup>th</sup> December 2020)  The budget was approved at the previous meeting (Minute 20-12/17).
Check there is a minute authorising any change in salary scales for the Clerk and other staff, if relevant.	Could not identify a minute approving the Clerk's salary increase.  Mrs Prior's pay increase approved under minute 2019-20/233.
Check there are minutes authorising any exceptional financial transactions.	Yes. All financial expenditure is fully minuted.
Check minutes detailing competitive quotes for large contracts.	Checked.
Check the correct legal procedure has been followed regarding contracts over £25,000.	There were no contracts entered into that amounted to more than £25,000.
Check Standing Orders reviewed annually and adopted.	Standing Orders have been reviewed recently though no minute identified during the 2020/21 financial year.  It would have been good practice to have added an addendum to Standing Orders to recognise the new Coronavirus regulations.
Check Financial Regulations reviewed annually and adopted.	Reviewed in July 2020.
Check that payment authorisation is agreed on all outstanding accounts.	Yes. Cheques are authorised for payment at Council and recorded in the minutes.
Check that an RFO has been appointed.	Clerk is the RFO.

## SECTION 2: ASSETS AND INVESTMENTS

TASK	COMMENT
Ensure there is an inventory or register of all council assets.	Asset register in place.
Check assets correctly insured.	Insurance policy in place with Zurich. Payment duly authorised.
Check documentation for all leased assets.	No leased assets identified.

Check investment procedures and security.	Council has two accounts. A community account and a premium account. These are held with Barclays. Reconciliations are undertaken regularly.
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### SECTION 3: INCOME

TASK	COMMENT
<b>1. CASH INCOME</b>	
Check procedure for collecting and recording cash income.	Financial regulations in place. Income correctly recorded and checks with bank statements.
Check cash banked and frequency.	Banking undertaken as required. Small business grant received from Cornwall Council.
Check any cash balances unbanked.	None identified.
<b>2. CREDIT INCOME</b>	
Check procedures for handling deposits.	Financial regulations checked.
Check deposits actually held.	Checked and balanced.
<b>3. ACCURACY</b>	
Check that VAT is reclaimed on a regular basis.	VAT is claimed on an annual basis. Reclaim balances with VAT incurred during the previous year.

### SECTION 4: CASH AND BANK

TASK	COMMENT
<b>1. BANK RECONCILIATION</b>	
Check bank reconciliations are performed on a monthly basis and agree on all bank accounts.	Bank reconciliations are presented regularly to Council. The sample checked corresponded with the bank statements.
Review any cheques outstanding for over six months and ensure written off or reason for carrying forward	None identified during sample test. There are a number of cheques paid for works in the financial year that have yet to be cashed. Please monitor these and ensure they are cashed and cleared within six months

## SECTION 5: PAYMENTS

TASK	COMMENT
Have all cheques and BACs payments been included on payment schedule, approved by council and included in the minutes?	Yes.
Check security of cheque books, where are they stored, who has access.	Cheque books are held at the Council Office which is locked whenever it is not in use. The Office is secured by a key pad and access is restricted. The cheque books are in a locked filing cabinet. The keys are kept at the Clerk's home.
Make sure cheques run in number order, investigate any gaps in numbers (e.g. cancelled cheques)	Cheques do run in number order. One cheque reissued due to supplier ripping it in half (103833)
Examine petty cash expenses and check petty cash balances if applicable.	No petty cash held.
Examine all expenses claim by employees/ councillors and check validity.	All expenses claimed for by the Clerk and Councillors are reported accurately and fully to Council.  Good practice for Councillors to undertake training especially any new Councillors that have been co-opted.

## SECTION 6: PAYROLL

TASK	COMMENT
Check contracts of employment for all staff are in place.	The Clerk has a contract of employment in place. The Clerk has recently taken up post and the employment contract was prepared by the last Chairman. A draft copy has been made available.
Check overtime authority, if applicable.	Additional hours worked by the Clerk have been recorded and agreed by Council.
Check PAYE/NI paid over to inland revenue by correct date.	HMRC payments correctly made.

## SECTION 7: GENERAL

TASK	COMMENT
Check trial balance and identify whether regular bank balance information is submitted to Council.	Bank reconciliations are reported regularly.
At year-end make sure that amount of VAT re-claimable (or payable), agrees with sum declared on the balance sheet.	Checked and audited.
Check precept is calculated by correct budget process.	Budget developed and adopted by Full Council. Correct process is in place.
Check members are regularly provided with budget information.	Receipts and payments sheet regularly provided for members' information as part of the agenda.
Ensure insurance cover is adequate.	Public liability insurance in place, employer liability insurance and Fidelity Guarantee is in place and assets covered.

## SECTION 9: RISK

TASK	COMMENT
Check Risk Register is in place and updated annually.	<p>There is a Risk Assessment in place but dated 2012. This has been identified on the website.</p> <p><b>ACTION:</b></p> <ul style="list-style-type: none"><li>The Risk Assessment must be updated as soon as possible. <a href="#">Microsoft Word - Risk Management - Oct 2012.doc (crowan-pc.gov.uk)</a></li></ul>
Review any IT systems and check data back-up procedures and data security is in place.	All of the data held by the Council in the Documents folder. This includes all saved Word, PowerPoint and Excel. The Documents folder is backed up weekly on a Flash Drive which is kept securely in a filing cabinet in the Praze Office. The council is investigating a more secure system in which the back-up will be undertaken by a third party company and kept on its server in a remote location.
Covid Risk Assessment	Minutes indicate that this was undertaken during the year for the toilets etc.