

## **1. AGS Assertion 1 Financial Management and preparation of accounting**

### (a) Budgeting

The Parish Council reviewed and set its budget and precept at full council on 22<sup>nd</sup> January 2020 and the Finance and HR Committee review progress monthly.

Budget decision evidenced January 2020 minutes [KMBT\\_C224-20200303131707 \(kingshillparish.gov.uk\)](#)

Reviews evidenced in Finance and HR Committee minutes on website [Finance & Human Resources Committee - Kings Hill Parish Council](#)

### (b) Accounting records

The parish council has an appointed RFO and uses the RBS Omega system to for accounting purposes. Records of income and expenditure are updated weekly, the month is closed approximately 7 days from month end with records presented to the monthly Finance and HR Committee.

Evidence in meeting papers for Finance and HR Committee on website [Finance & Human Resources Committee - Kings Hill Parish Council](#)

### (c) Bank Reconciliation

The bank reconciliation is presented to Finance and HR Committee monthly

Evidence in meeting papers for Finance and HR Committee on website [Finance & Human Resources Committee - Kings Hill Parish Council](#)

### (d) Assets and Liabilities recorded

The council maintains an asset register which is reviewed at full council. Disposals are recorded in the minutes.

Evidence – Asset Register for 2019-20 embedded below.



190424 Asset  
Register and Inventor

### (e) Investments

The council has none.

### (f) Reserves

The council has failed to maintain adequate reserves, both contingency and earmarked/capital reserves.

Evidence – Reserves 2019-/20 spreadsheet embedded below.



2019-20.xlsx

## **2. ASG Assertion 2 Internal Control**

### (a) Standing Orders and Financial Regulations

The parish council reviews its standing orders annually at the Annual General Meeting

Evidence – May 2019 minutes [71195-190515 Minutes of Full Council.pdf \(kingshillparish.gov.uk\)](#)

### (b) Accounts for payment

Payments are made by BACS. Payments are added to the online bank account by the RFO and authorised by two councillors. – the list of payments is printed from the purchase ledger each month and presented to full council for approval.

Evidence – Full Council minutes and meeting papers [Full Council - Kings Hill Parish Council](#)

### (c) Receipts

Receipts are added to the RBS Omega system on a weekly basis

Evidence – RBS Cashbook download can be provided if requested (too large to send via email)

### (b) Cash

Cash floats are held at the Sports Park and Community Centre. They are reconciled at the end of every shift.

Evidence – daily Epos till reconciliation sheets completed can be provided if requested (too large to send via email)

### (c) Debt Collection

RBS Omega debtors list reviewed weekly by cost centre managers, monthly by financial officer.

Evidence – Debtors print out RBS Omega reconciled at year end by RBS. Sheet contains personal data of hirers please advise if redacted print outs are required.

### (d) Employment

Sage 50 used and PAYE paid monthly to HMRC by BACS. Employers liability insurance in place

Evidence – Insurance Certificate

<https://www.kingshillparish.gov.uk/UserFiles/Files/Finance/37%20Kings%20Hill%20Parish%20Council%20-%20Employers%20Liability%20Certificate%202019.pdf>

### (e) VAT

VAT online returns completed on RBS Omega system

Evidence – 2019/20 VAT returns can be downloaded if requested.

(f) Fixed Assets and equipment

Asset Register reviewed by Full Council annually and all asset disposals confirmed by Full Council in minutes.

Evidence- Asset Register



190424 Asset  
Register and Invent

(g) Loans

PWLB borrowing – reported annually in AGAR and checked by Internal Auditor

Evidence – Internal audit report 2019/20 below



Finalised Kings Hill  
PC Year-end Audit F

**3. AGS Assertion 3 – Compliance with laws, regulations and proper practices**

(a) Acting within its powers

The parish council failed to act within powers when an unlawful extra-ordinary meeting was held. The full details can be found in the report below.

Evidence – Co-option report [Report \(kingshillparish.gov.uk\)](http://kingshillparish.gov.uk)

(b) Regulations and proper practices

Transparency Code – expenditure published on website

Evidence – data listed on website [Finance - Kings Hill Parish Council](http://www.kingshillparish.gov.uk)

(c) Actions during the year – the council scrutinised decisions

This was not carried out in 2019/20. An independent financial investigation has since been commissioned to scrutinise past decision making.

Evidence – financial investigation report on website

[https://www.kingshillparish.gov.uk/ UserFiles/Files/Policies/LCC20%20-11%20KINGS%20HILL%20REPORT%20FINAL.pdf](https://www.kingshillparish.gov.uk/UserFiles/Files/Policies/LCC20%20-11%20KINGS%20HILL%20REPORT%20FINAL.pdf)

**4. ASG 4 – Exercise of public rights.**

(a) Exercise of public rights

Electors rights were advertised on the parish council website and noticeboard during the correct period however the parish website provider has stated that they do not and will not provide a date stamp for posts nor can provide confirmation of posting date so internal auditor cannot verify that the documents were published in the correct timescale. (Vision ICT)

## **5. ASG 5 – Risk Management**

### (a) Risk Assessment review

Annual review of risk assessment on Annual General Meeting of Council

Evidence May 2019 Minutes [71195-190515 Minutes of Full Council.pdf](#)  
([kingshillparish.gov.uk](http://kingshillparish.gov.uk))

### (b) Identify new risks

The council identifies new risks at each full council meeting

Evidence Agendas 2019/20 [Full Council - Kings Hill Parish Council](#)

These are added to risk assessment and scored for impact

Evidence – Risk Assessment 2019-20 [Policies and Grants - Kings Hill Parish Council](#)

## **6. AGS Assertion 6 – Internal audit**

### (a) Internal audit carried out

There is a twice yearly review carried out by the independent internal auditor

Evidence – internal audit reports 2019-20 as included in section 2 (g) above.

## **7. ASG Assertion 7 – Reports from auditors**

### (a) Except for matters and internal audit matters are reviewed by the council

Matters are considered from external auditor at Full Council and internal auditor at Finance and HR Committee

Evidence – Minutes of FHR reviewing internal audit report in October 2019  
[https://www.kingshillparish.gov.uk/UserFiles/Files/Minutes/83200-191023\\_-\\_FHR\\_MINUTES\\_signed.pdf](https://www.kingshillparish.gov.uk/UserFiles/Files/Minutes/83200-191023_-_FHR_MINUTES_signed.pdf)

## **8. ASG Assertion 8 – Significant events**

### (a) Reporting of significant events

The events of the unlawful co-option meeting as described in section 3 (a) could be noted as a significant event but were not reported on the 2019/20 AGAR. The council did not make provisions for the potential impact of legal actions in budget discussions. The council incurred unbudgeted legal fees responding to legal letters.

The council did not act on the monthly reports of depleting of reserves.

## **9. AGS Assertion 9 – Trust Funds**

Not applicable

Julie Miller, Clerk and Responsible Financial Officer 26<sup>th</sup> January 2021