

## Corston Parish Council

### Corporate Governance Questionnaire: *for completion by the Council Chairman, not the Clerk / RFO*

Area	Response (please provide detail below or on supplementary pages)
<p>Please confirm whether or not Standing Orders; Financial Regulations and a Member's Code of Conduct are in place. If so, when were they last updated and formally adopted by the Council? <b>(Please provide an electronic copy of each).</b></p>	<p>Standing Order of 2015 has been followed year on year. Amended recently for COVID legislation for virtual meetings and resolved at May PC meeting with minutes provided. Financial Regulations adopted provided. No formal adoption of standing order or financial regulations in year 2019/20 as followed in previous years. Softcopies are provided.</p>
<p>Where original minutes are not provided for our examination, please confirm that each page of the master copy is signed or initialed by the Chairman at the subsequent meeting when they are approved.</p>	<p>Confirmed</p>
<p>Does the Council meet the criteria for adoption of the General Power of Competence and, if so, has it been adopted? Please confirm minute reference. If reliance is still placed on S.137, etc, when considering the approval of grants and donations to local (and other) bodies, are the relevant powers considered and formally minuted? Where detail is only set out on an agenda paper, please provide an example.</p>	<p>Council does not have general power of competence and relies on Section 137. No exercise of 137 donation during the accounting year under internal audit.</p>
<p>Does the Council comply with the requirements of the Transparency Code reporting all required documentation on its website? <b>Please advise the www.// address of the website, if not the straightforward Council's name.</b></p>	<p>Website is hosted by NetWise UK. The website is at <a href="http://corstonpc.org.uk/">corstonpc.org.uk/</a> The absence of a clerk since May 2018 save for brief periods until 18.03.2020 has meant the website has not been kept up to date. This is now being addressed so transparency code will be observed ongoing for the future.</p>
<p>Please confirm that all internal and external audit reports are presented to and agreed by members, also with agreement on the actions to be taken to address any issues identified. Again, please provide detail of the relevant meeting and minute reference.</p>	<p>Confirmed. Documents provided show Minutes of September 2019 PC meeting and emails from then clerk J Howell attached showing completion of internal audit and submission to PFK Littlejohn external auditor.</p>
<p>Where neither annual income or expenditure exceed £25,000, does, or is the Council opting to exempt itself from the "Limited Assurance review" process?</p>	<p>Exemption claimed.</p>

<p>Has the Council updated / reviewed its financial risk assessment and formally approved its re-adoption within the financial year (Governance and Accountability Manual refers)? <b>Please provide an electronic copy.</b></p>	<p>The Council has one bank account and all its funds are retained in it apart from any physical asset that has a capital value. There are two councillors on the mandate and with full access to the bank account records on-line. The financial risk assessment therefore is reviewed each council meeting in the sense that it would be apparent if funds at the bank did not agree with income and expenditure received. The risk of financial loss therefore for the Council is very low. There is no loans or debts owed to the Council or taken out by the Council so there is no need to financial assess any risk other than to misappropriation of funds in the bank account.</p>
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<p>Please provide a brief description of the approach taken to the preparation and approval of the Annual Budget and Precept.</p>	<p>The electronic planning document in Excel is provided which shows the thinking for the budget and precept and also the precept application itself.</p>
<p>Please provide detail of the approved precept for 2019-20 and 2020-21, indicating whether any Support Grant is receivable in either year and the amount, including reference to the relevant approving minutes. <b>Please note that, if still received, the Support Grant should not be regarded as part of the precept in the AGAR Section 2.</b></p>	<p>This is provided to the internal auditor as part of the documents sent electronically. There is no Support Grant received in either year</p>
<p>Does the Council formally consider and approve the level of reserves (General and Earmarked Funds) to be carried forward to the next financial year? (Such consideration should be minuted formally).</p>	<p>Until the Council had a settled Clerk it has been difficult to consider what reserves are needed for the next year. The Council will now address the level of funds that have now accumulated through the non-payment of clerk salary from a precept and have a number of ideas to reduce reserves in particular for playground equipment renewal and new equipment and sound/projection equipment for the Village Hall. These will be discussed in the July PC meeting and resolutions made as to any sums that can now stand as reserved to a particular fund.</p>

<p>When approving payments for release, do those members signing cheques, etc check the payment detail to and sign-off / initial individual invoices? <b>Please provide a full description of the approval process from receipt of invoice through to release of funds, on a separate sheet.</b></p>	<p>Nearly all payments are now processed through an electronic process. An example of payment of a invoice is provided from incoming email and electronic payment. The invoice is stored electronically and is not always printed off and initialed.</p>
<p>Are <u>all individual</u> payments by direct debit, bankers' standing order or internet (if in use),</p>	<p>Standing order and Direct debits are recorded for all Councillors at the Council meeting. These</p>

<p>similarly examined and approved for payment by members? <b>Please provide detail of the controls in place over such payments, where different to those for cheque payments.</b></p>	<p>represent small sums for electricity and water to the Pavilion and annual payments for subscriptions.</p>
<p>Does the Council / a nominated member review the detail of bank reconciliations routinely throughout the year and verify detail to underlying cashbooks and bank statements (<b>Governance and Accountability Manual and model NALC Financial Regulations refer</b>)?</p>	<p>Yes, income and expenditure since previous meeting are reviewed and approved at next meeting. A cashbook in excel was maintained by the Chairman Richard Blows until a new Clerk appointed on 18.03.2020. As there are few monthly financial transactions the comparison of cashbook and the electronic bank statements on line enables a reconciliation each month.</p>
<p>Does the Council operate a petty cash account or hold any cash floats? <b>If so, do not forward the cash, but provide a signed (by the Chairman) certificate confirming the value of cash held as at 31<sup>st</sup> March 2020.</b></p>	<p>The Council does not hold a petty cash float.</p>
<p>Has a recent physical examination and verification of the Council's stock of assets been undertaken with detail agreed to the Asset Register detail? <b>If so, when and by whom and has the register been updated accordingly, where appropriate??</b></p>	<p>A recent walkaround by the Chairman and Clerk in June 2020 established the assets at Pavilion and the use of the mowing equipment by the contractor confirms that still exists. The shelters in the playing field are visible as still standing. Also, the playground equipment is in a fenced off area which is subject to an annual inspection report for safety a copy of which is provided.</p>
<p>Do members consider formally whether these assets should be included on the Council's insurance schedule or be regarded as "self-insured" (i.e. the Council would underwrite any loss rather than claim on the insurer)?</p>	<p>Insurance policy and its schedules are provided. Assets are insured against loss.</p>
<p>Are asset values based on purchase cost net of VAT (where known)? Where detail of the purchase cost is unknown, asset values should be reported on the Annual Return at the same value as the previous year, except where new assets are acquired or disposed of.</p>	<p>Annual Return is based on a historic value but no purchase invoices are any longer available. A review of the asset register will occur for 20/21 but for this year historic values have been followed.</p>
<p>Where total funds exceeding £100,000 are held, the Council is now (w.e.f. 1 4 2018) legally required to develop and adopt annually a formal Investment Policy /Strategy. <b>If applicable, please provide an electronic copy and detail of the approving minute.</b></p>	<p>Funds do not exceed £100,000.</p>

<p>Please advise / confirm that the Council is complying with the requirements of the Transparency Code posting the required documentation on its website <b>and also advise the www. address of the website, if not the straightforward Council's name.</b></p>	<p>The absence of a clerk for long periods has meant that the website uploading of documents has fallen behind. A new clerk was appointed on 18<sup>th</sup> March 2020 and the parish council documents for the meeting in May have been uploaded. The clerk is in the process of uploading the historic documents for the previous two years. From now on it is intended the website will follow the transparency code. Website is at <a href="http://corstonpc.org.uk/">corstonpc.org.uk/</a></p>
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Certified by Chairman: ..... Date: 23/6/20.....

Name in full: .....John Bravin.....  
