

**Present:-**

Councillor E Mulvaney (Chairman) (EM)  
Councillor R Stacpoole (RS)  
Councillor Mrs C Clarke (CC)  
Councillor J Stevens (JS)  
Councillor J Stacpoole (JSt)

R Norton - Clerk (RN)

**Key:**

SODC South Oxfordshire District Council  
OCC Oxfordshire County Council  
HPC Highmoor Parish Council  
OALC Oxfordshire Association Local Councils  
CIL Community Infrastructure Levy  
Conservators – Nettlebed Commons Conservators

**056.23 APOLOGIES FOR ABSENCE**

None

**057.23 MEMBERS' DECLARATIONS OF PERSONAL AND PREJUDICIAL INTERESTS**

None received

**058.23 FINANCE**

Charge for £200 for Electoral services. SODC have given a final notice of payment.

**RESOLVED** – that the payment be approved and paid by cheque to SODC Returning Officer

**059.23 FINANCE**

Councillors considered the report received from the Internal Auditor, J Olds, and discussed the points raised as follows:-

<b>Annual Return Sections</b>	<b>Process</b>	<b>Action by council</b>
<b>A</b>	Bookkeeping Arrangements	No action
<b>B</b>	Council's Financial Regulations have been met with regard to expenditure	No action

C	Review of Internal Controls	Council to adopt a policy and to appoint a Councillor with responsibility for checking processes against policy at least three times a year
C	Review of Risk Assessment	Cllr Mulvaney noted that the risk assessment had been reviewed at the annual parish council meeting held on 10th May 2023 and can be used as a working document throughout the year
D	Budgetary Controls (Precept requirement)	Budget and Precept are already recorded in Agendas/Minutes - no action
D	Budgetary Controls (Budget monitoring)	No action
D	Reserves were appropriate	Council to review and to earmark reserves
D	The final outturn is in line with expectations	No action
E	Income controls	No action
E	VAT	VAT had been appropriately accounted for. No action
F	Petty cash controls	Petty cash is not operated by the Council. No action
G	Payroll controls	Council to review - specialist advice on setup will be sought from OALC
H	Asset Controls - all material assets correctly recorded	The assets on the register were checked on 21 March 2023, the register was updated and reviewed at the parish council meeting on 5th April 2023 – no action
H	Asset Controls - all additions and removals correctly recorded	No action

H	Asset Controls - all Deeds and Titles established and shown on register	Status to be checked and if necessary titles etc to be registered
H	Investment Registers	No action
I	Bank Reconciliations	No action
J	Accounting Statements	Audit trail processes will be reviewed to ensure accuracy
K	Limited Assurance Review Exemption	No action
L	Information published on website	Transparency code will be reviewed to ensure all documents required to be included are included
M	Exercise of Public Rights	Public noticeboard and website will continue to be used – no action
N	AGAR publication Requirements	Previous year published correctly in accordance with requirements for 2021/22 AGAR – no action
O	Trust funds (If applicable) – the Council met its responsibilities as a trustee	Not applicable

<b>Transparency Compliance Process</b>	<b>Findings</b>	<b>Action</b>
<b>Review of Internal audit action plan has been considered and actioned</b>	The Internal Audit had not been reviewed the previous year	The Council noted that this finding was incorrect – minutes of the meeting of 30th May 2022 set out the detailed review and action plan – no action

<b>Accounting Statements agreed and reconciled to the Annual Return</b>	The accounting statements in this 22/23 annual return are not totally accurate in that Line 7 is not correct. The other figures represent the financial position of the Council and its income and expenditure	Agreed council will ensure that Line 7 of Section 2 balances with the year end (31 March) bank statements
<b>Compliance with the Transparency Code</b>	As the Parish falls into the criteria for Councils below the £25k threshold, it must conform to the criteria and publish certain items	Noted that Council is in accordance with 8 out of 9 of Transparency Act requirements for document publication the exception being registration of assets – land/building etc – this item already noted for action via Land Registry

<b>Further Recommendations</b>	<b>Action</b>
<b>Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015</b>	Agreed Council will undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015
<b>Membership of the Oxfordshire Association of Local Councils (OALC) – the Council’s professional body</b>	In compliance – no action
<b>Council should also consider supporting the Clerk in joining the Society of Local Council Clerks (SLCC) – the Clerk’s professional body</b>	The Council will consider this recommendation at the appropriate time
<b>Training</b>	Already in hand – no action
<b>Code of Conduct</b>	New Code of Conduct to be reviewed and adopted
<b>AGAR Completion</b>	The recommendations will be followed going forward

<b>Risk Assessment</b>	As mentioned above the risk assessment policy was reviewed and adopted at the most recent annual parish council meeting on 10th May 2023 and can be used as a working document throughout the year
<b>Budget Setting</b>	Overall budget totals (both income and expenditure) are minuted and a draft budget is published for consideration, and once the budget has been considered, the total amount of Precept is also minuted.- no action
<b>Reserves</b>	Council will work on earmarking reserves for specific projects  The Council has already adopted a Reserves Policy which is reviewed annually and was last reviewed at the annual parish council meeting on 10 May 2023
<b>Banking</b>	Council will review the banking provision to ensure that the Clerk is able to administer the account without the need to resort to the Clerk or other Councillor having to use their personal accounts and bank signatories will be reviewed annually
<b>Internal Financial Control Responsibility</b>	A Councillor Responsible for Internal Financial Control will be appointed and an Internal Financial Control policy adopted
<b>Information Commissioner</b>	The Council will review the Freedom of Information Publication Scheme template on the ICO's website
<b>Document Management</b>	Paper documents need to be weeded over the next 12 months. A Document Retention policy should be adopted to assist in items to archive

<b>Councillor Email Accounts</b>	Councillors currently all use specific email accounts for HPC business but in due course Councillors will move to using email addresses provided for them by the Council
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**RESOLVED:** that the Council acknowledge that, whilst recommendations are received from the Internal Auditor, these in no way detract from the work it, and the Clerk, has already done, that the Internal Auditor has noted that some of the actions recommended last year have been completed, that the Clerk and Council should be commended for this. Further **RESOLVED** that the Council has competent arrangements in place to satisfy itself that its systems of internal financial control are transparent and effective, there are approval and authorisation controls to minimise risk and the audit and management trail for financial transactions is good

**RESOLVED:** that the Report be adopted and actioned accordingly

**060.23 AGAR** (Annual Governance & Accountability Returns) 2022-23 –

Certificate of Exemption – AGAR 2022/23 Form 2

**RESOLVED:** Certification of Exemption that Highmoor Parish Council has an income and / or expenditure less than £25,000 in the financial year to 31<sup>st</sup> March 2023 and that the aforementioned document be adopted, signed and published as required

**061.23 AGAR**

- (i) Annual Internal Audit Report 2022/23

**RESOLVED:** that the aforementioned document be adopted, signed and published as required

- (ii) Section 1 - Annual Governance Statement 2022/23

**RESOLVED:** that the aforementioned document be adopted, signed and published as required

- (iii) Section 2 - Accounting Statements 2022/23

**RESOLVED:** that the aforementioned document be adopted, signed and published as required

- (iv) Notice of Public Rights

**RESOLVED -** that the publication dates of 27th June 2023 to 8th August 2023 be adopted and published and that the Notice with summary of public rights be published

(v) Explanation of Variances

The Clerk explained that there was an "unpresented cheque" discrepancy of £17.47 from Year 21-22 to Year 22-23. This unpresented could not be found. As such an adjustment figure of +£17.47 has been added to the AGAR figures to allow for this

**RESOLVED** - that the explanation of Variances be adopted and published

(vi) Bank reconciliation


**RESOLVED** - that the bank reconciliation as at 31st March 2023 be adopted and published

(vii) Fixed Assets Register

**RESOLVED** - that the Fixed Assets Register produced as at 5th April 2023 be adopted and published

The meeting concluded at 7:45pm.

Signed:



Chairman

Date:

6<sup>th</sup> September 2023