

**Audit Review & Financial Affairs Advisory Group
Meeting Friday 6th December 2024 Droitwich office 10.30 - 12.30**

Agenda

Present C Shinner, Cllr J Hipkins, Cllr C Neale

VAT

Reclaim had been completed for first 6 months of 2024.

Explanation for internal auditor on VAT reclaim for invoices paid by Councillors because HPC does not have a debit card. Also don't have any cheque books.

Breedon Gravel : As they are paid by debit card they put the debit card holders name on the invoice but the delivery address was Hartlebury parish hall. , invoice No 80.

Hire It, for vibrating roller. GM name on invoice as he has an account with Hire IT, saving HPC placing a deposit for the hire. invoice No 94

Used by HPC contracted maintenance person GM to repair HPH car park which is included on HPC asset register. Invoice paid on behalf of HPC by Cllr, full HPC agreement at November 2024 meeting .

Also the Cllr was required to be on site at the Parish Hall to take delivery of the materials / equipment.

Invoices for HPC Events, Scarecrow, Christmas Tree Switch on Hartlebury Hero's gifts, all expenditure fully agreed by Full Council.

Risk Assessments.

Discussion on risk assessments for HPC events, Community Conversations, Scarecrow Event, Christmas tree switch on, public consultations etc.

It was felt that Risk assessments for all HPC Events should be available on the website, as HPC request that any organisation who join with HPC in an event submit their own risk assessment, proof of insurance etc.

Action point for Clerk, to Seek approval from Full Council to agree to publish and to ask webmaster to create an area the website for that purpose.

Asset Register

After the recent relocation of a bin from Station Road to the 40omh post by the allotments, in discussion with Philip Childs WDC amenities officer. The Clerk confirmed by email that all of the bins currently on HPC asset register were owned and serviced plus replaced or repaired by WDC. therefore it is suggested that this risk is removed from HPC Asset register and insurance schedule, total risk £3,200 .

Action for Clerk, Seek approval of full council, amend accordingly.

Reconciliation of Bank Statements.

Two months were chosen at random for both accounts HSBC and Unity Bank. June and October 2024, everything was correct.

HSBC account Clerk still progressing closure, noted that VAT Claimed for first 6 months 2024 had been paid into HSBC account by HMRC and the remaining repayment for the previous six months is still pending.

As there is no paying in book(one has been requested) for Unity Bank the Wayleave check from National Grid will also be paid into the HSBC account and then all transferred to the Unity account.

Clerk still progressing credit card application for Unity Bank account.

Invoices Reconciled to Bank Statements

Invoices randomly chosen No 15,21,34,59,63 considered individually as they were stand alone items. Everything in order.

Invoices 41 and 69,looked at together as they were linked. Everything in order.

Invoices 80 and 94, looked at together as they were linked, additional email clarification added to file for internal auditor information. Everything in order.

Action point for Clerk, confirm with internal auditor VAT reclaim and how this should be documented on AGAR.

Action points for Clerk

Seek approval from Full Council to publish all HPC events risk assessments on website and to ask webmaster to create an area the website for the posting of HPC events risk assessments on website.

Seek approval of full council, to remove all bins off HPC asset register amend accordingly. Inform Insurance company and remove from insurance schedule. Whilst adding the(previously missed off) bus shelter by mitre Oak pub.

At meeting with internal auditor discuss VAT reclaim on materials/ goods paid for on behalf of HPC by parish councillors, should be documented on AGAR separately with explanation ? if yes how and where?