

SEALAND COMMUNITY COUNCIL

MINUTES OF THE MEETING OF THE COUNCIL HELD ON 19th FEBRUARY 2018 AT SEALAND PRIMARY SCHOOL.

PRESENT: Councillors: Chris Jones (County Councillor and Vice Chairman), Jean Fairbrother, Barbara Hinds, Joan Keith, Mikhael Khan, Mary Southall, Mike Walker, Shelley Webber, Rhondda Whittaker, Sarah Wilson and David Wisinger.

Peter Richmond: Clerk and Financial Officer.

Wayne Jones – StreetScene – Flintshire County Council

Two members of the public.

17/256 SUMMARY OF ACCOUNTS - 2017/18 FINANCIAL YEAR

The Clerk outlined the expenditure and income for the 2017/18 financial year up to cheque number 003126.

	Actual	Anticipated	Difference
Income			
General Admin Inc. Precept	£57,000.00	£57,000.00	£0.00
Bank Interest	£16.01	£24.00	-£7.99
Insurance Claims / Refunds	£0.00	£0.00	£0.00
VAT Refund	£389.11	£500.00	-£110.89
Milk Claims	£405.04	£500.00	-£94.96
Total	£57,810.16	£58,024.00	-£213.84
Expenditure	Actual	Anticipated	Difference
Bank Charges	£55.00	£60.00	£5.00
Chairman's Fund	£800.00	£800.00	£0.00
Staffing Costs	£9,058.28	£9,276.00	£217.72
General Admin Costs	£3,988.72	£3,795.00	-£193.72
Insurances	£893.98	£1,200.00	£306.02
Election Costs	£249.91	£4,500.00	£4,250.09
Play Areas	£4,038.00	£8,100.00	£4,062.00
Highways	£0.00	£700.00	£700.00
Street Lighting	£23,937.51	£23,400.00	-£537.51
CCTV Maintenance	£660.00	£1,000.00	£340.00
Grants – Section 137	£2,300.00	£2,500.00	£200.00
School Milk – Section 137	£2,344.03	£3,200.00	£855.97
Total	£48,325.43	£58,531.00	£10,205.57

Current Summary	Balance as at 31 March 2017 including £25,000 contingency fund.	£36,987.43
	Total expenditure	£48,325.43
	Total income	£57,810.16
	Balance	£9,484.73
	Overall balance as at 19th February 2018	£46,472.16
	VAT Costs for 2017/18 financial year	£179.80
End of Year Prediction	Balance as at 31 st March 2017	£36,987.43
	Total anticipated expenditure	£58,531.00
	Total anticipated income	£58,024.00
	Anticipated balance for the year	-£507.00
	Anticipated Overall Balance as at 31st March 2018	£36,480.43

**ANNUAL REVIEWS OF THE EFFECTIVENESS OF THE COUNCIL'S INTERNAL
AUDIT**

The Clerk referred to the agenda item and report that had been previously circulated that set out that councils are required to carry out an annual review of the effectiveness of its internal audit arrangement.

The guidance states that internal audit must not influence the direction or extent of the review however, it is good practice to seek their input. The following table demonstrates how JDH Business Services Ltd believe they meet the required standards together with the relevant evidence. Please note this does not form an opinion as to whether or not the internal audit system is effective as this is the responsibility of the Council.

The Clerk advised that Council had agreed to approve and sign its letter of engagement with JHD Business Services Ltd at its December 2017 meeting for them to be the Council's internal auditor for the 2017/18 financial year.

Expected Standard	How JDH Business Services Ltd meet the standard	Evidence
Scope of Internal Audit	The terms of reference for internal audit are set out in our audit plan. This includes testing suggested in the Practitioners' Guide.	Audit Plan The audit plan should be approved by full council and this should be recorded within the minutes. Engagement letter
Independence	Reports are made in the name of 'JDH Business Services Ltd' and are reported to the Council. We do not have any other role within the Council. We are independent of all members of the Council.	Letter of continuing independence provided to Council.
Competence	We have highly skilled staff (CIPFA and ICAEW qualified) Long term experience of carrying out internal audits of Local Councils	All staff are professionally qualified with many years' experience in carrying out audit work

	The Company, JDH Business Services Ltd is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and holds the required level of Profession Indemnity Insurance	
Relationships	Should a matter arise which we consider should be immediately reported to the Council, we would contact the Chair. All our reports are for the Council's attention.	Internal Audit reports
Audit planning and reporting	The internal audit plan is provided to Council. We issue an audit report annually to the Council following our audit. This is in addition to completing the internal audit section of the Annual Return.	Audit plan Annual internal audit report.

RESOLVED – that -

- i) the report be noted.
- ii) Council accepts the report provided by JDH Business Services Ltd as evidence of the effectiveness of their internal audit process.
- iii) Council notes that it has already issued a letter of engagement to JDH Business Services Ltd for their appointment as Council's internal auditor for the 2017/18 financial year.