

# **Minutes of Tattenhall & District Parish Council Meeting Held 3<sup>rd</sup> May 2022 at the Barbour Institute.**

## **PRESENT**

### Councillors

Chairman – Iain Keeping

J. Bailey

S. Chapman

C. Elliott

M. Foster

D. Haynes

J. Kershaw

N. Matthews

A. Scarratt

N. Sharp

L. White

Clerk – Ann Wright

CW&C Cllr Mike Jones

Public – 5

## **APPOINTMENT OF CHAIRMAN**

**RESOLVED 22/99** – That Cllr Iain Keeping be elected Chairman for the 2022-2023 year. Councillors thanked Cllr Keeping for all his hard work as Chairman.

## **APPOINTMENT OF Vice-CHAIRMEN**

**RESOLVED 22/100** – That Cllrs John Bailey and Jonny Kershaw be elected Chairmen for the 2022-2023 year.

## **APOLOGIES**

P. Black – Family commitment

P. Kerr – Family commitment

## **DECLARATION OF INTERESTS**

No interests declared.

## **PARISH NEWS**

It was noted that Cllr Kershaw is to produce that next Parish News article.

## **PUBLIC PARTICIPATION**

### Chester Road Development

The following concerns were raised:

It was understood that the roads on the development were to be unadopted, it was therefore asked how these would be maintained to avoid unmade roads in the village.

It had been suggested that large bin wagons would not be able to access the site due to the construction of the roads, and concerns were raised this would result in the bins from the development being left along Chester Road.

It was asked what the plans were for the undeveloped third of the field, half of which is currently covered in hard core and would there be public access to the land in the future.

It was agreed these matters would be raised with the developer noting the Parish Council and CW&C do not have the power to force developers to have roads adopted.

### Land by Spinney

It was raised that weed killing had taken place of the grassed area adjacent to The Spinney, it was understood this had been done in preparation for the area being planted with wildflower seeds as part of the Spinney Project.

### Glebe Meadow

It was asked what type of ecological survey was to be undertaken on Glebe Meadow, It was confirmed that was to be undertaken by CW&C as had the survey on the Spinney

before the works were undertaken. It was stated a more detailed survey should be undertaken of Glebe Meadow. It was agreed this would be raised with CW&C and any advice on the survey would be welcomed.

#### Chester Road Development

It was asked if consideration had been given to installing ground source heating pumps on the development and it was confirmed this had been raised with the planners, but no response had been received.

It was agreed the Council would raise the question with the developer.

#### **MINUTES**

**RESOLVED 22/101** – That the Council approve the minutes of the meeting held on the 4<sup>th</sup> April 2022.

#### **ANNUAL REPORT**

It was agreed that the Annual Report including the Chairman's Report will be agreed by email, it was agreed the Report should be available on the Council's website and distributed in the Parish News.

#### **MEETING DATES**

**RESOLVED 22/101** – That the following meeting dates be agreed for 2022-2023 noting it was likely the May 2023 meeting date would need to accommodate the elections.

Tuesday 3<sup>rd</sup> May 2022 Monday 9<sup>th</sup> January 2023

Monday 4<sup>th</sup> July 2022 Monday 6<sup>th</sup> March 2023

Monday 5<sup>th</sup> September 2022 Monday 3<sup>rd</sup> April 2023

Monday 7<sup>th</sup> November 2022 TBC May 2023

It was noted additional or extraordinary meetings will be called as necessary.

#### **APPOINTMENTS & COMMITTEES**

**RESOLVED 22/102** – That the Council agree the following appointments (Chairmen highlighted in bold.) :

<b>Allotments</b>	Mike Foster, <b>Andy Scarratt</b>
<b>Events</b>	John Bailey, Pat Black, Christine Elliot, Anne McGrath, Esther Sadler Williams, <b>Lisa White</b> .
<b>Glebe Meadow</b>	<b>Iain Keeping</b> , Jonny Kershaw, Neil Matthews, Transition Tattenhall Representative, TWiG Representative,
<b>Maintenance</b>	John Bailey, Pat Black, Jonny Kershaw, Neil Matthews, Anne McGrath.
<b>Neighbourhood Plan Review</b>	Pat Black, <i>Sheila Chapman (CLT)</i> , Doug Haynes, <b>Iain Keeping</b> , Neil Matthews, plus public members.
<b>Open Spaces</b>	<b>Iain Keeping</b> , Paul Kerr, Lisa White.
<b>Play Area Inspections</b>	Christine Elliot, Mike Foster, Iain Keeping, Andy Scarratt, Lisa White.

<b>Lead Councillors</b>	
<b>Finance</b>	Andy Scarratt
<b>Risk Management</b>	Iain Keeping
<b>Staffing</b>	Iain Keeping & Pat Black
<b>Youth</b>	Lisa White

**RESOLVED 22/103** – That the Cllrs Elliot, Foster and Scarratt attend play inspection training with Tarporley Parish Council at a cost of approx. £50 each.

### COUNCILLOR ROTA

Month	Parish News <i>To prepare PC article</i>	Planning Councillors <i>to review applications &amp; report to named month.</i>	Maintenance Walk <i>Areas TBC</i>
June 2022	John Bailey	1) Pat Black 2) Lisa White	John Bailey Mike Foster Neil Matthews
July 2022	Pat Black	1) Neil Matthews 2) John Bailey	
August 2022	Sheila Chapman	1) Jonny Kershaw 2) Christine Elliot	
September 2022	Christine Elliot	1) Doug Haynes 2) Iain Keeping	Pat Black Iain Keeping Andy Scarratt
October 2022	Mike Foster	1) Sheila Chapman 2) Mike Foster	
November 2022	Doug Haynes	1) Paul Kerr 2) Pat Black	
December 2022	Lisa White	1) Norman Sharp 2) Andy Scarratt	Sheila Chapman Paul Kerr Lisa White New Councillor 1
January 2023	Iain Keeping	1) Jonny Kershaw 2) New Councillor 1	
February 2023	Paul Kerr	1) John Bailey 2) New Councillor 2	
March 2023	Jonny Kershaw	1) Christine Elliot 2) Neil Matthews	Christine Elliot Jonny Kershaw New Councillor 2
April 2023	Neil Matthews	1) Lisa White 2) Sheila Chapman	
May 2023	Andy Scarratt	1) Mike Foster 2) Paul Kerr	

### DOCUMENTS & POLICIES

**RESOLVED 22/104** – That the Council agree the policies and documents with the following amendments:

The Grants & Donations Policy stated that Grants are limited to a max of £500 other than in exceptional circumstances.

### PLANNING

#### 1) Planning Register

Councillors noted the planning register as circulated, pages 101 to 103.

It was noted an update had been circulated regarding the filling of the former Railway Line at Gatesheath stating that enforcement were due to undertake a site visit as the enforcement compliance date was the end of January 2022.

It has been stated that the flooding issues were not an enforcement matter as such the issue had been raised with the CW&C department which deals with flooding.

## 2) Planning Applications

**22/00921/FUL** – Construction of garden office in front garden – Ardminish House, Tattenhall Road, Tattenhall, CH3 9QQ.

**RESOLVED 22/105** – That the Council submit the following observations:

The Parish Council strongly object to this application on the following grounds:

1. The scale and design of the garden office do not reflect the original dwelling nor the character of the surrounding area, the application is therefore contrary to BEP 5 of the Tattenhall Village Design Statement (VDS) and Tattenhall and District Neighbourhood Plan (TDNP) Policy 2.

2. The proposed outbuilding is positioned at the front of the property at a distance between the existing house and the road resulting in a break to the building line and not reflecting the rhythm and balance of the building group and is therefore contrary to BEP 7 of the Tattenhall VDS and Policy 2 TDNP.

3. The scale of the proposed building reduces the size of the garden area and is therefore against the CW&C SPD which states 'that care must be taken to retain adequate garden space in order to protect amenity of current and future residents to the property'.

The Council therefore request the application is refused and that the office building is removed and trees which were removed without permission are replaced.

**22/01141/FUL** - Proposed rear single storey extension, new front porch & link to existing garage, side extension to existing garage, replacement dormer to two rear dormers with one flat roof dormer, new two front dormers to garage, external modifications throughout including replacement windows, side elevation new glazed doors & Juliet balcony to first & second floor, addition of solar panels to rear elevation roof – 4 Cookes Court, Tattenhall, CH3 9RH.

**RESOLVED 22/106** – That the Council submit the following observations:

No objection.

## 3) Lead Planning Councillors

Cllrs Black and White lead on planning beginning of June.

## **FINANCIAL AUDIT (AGAR) 2021-2022**

### 1) Yearend Accounts & Audit Summary 2021-2022

**RESOLVED 22/107** – That the Council agree the year end accounts and audit summary 2021-2022 as in the cash book pages 85 to 96 including the Asset Register.

### 2) Asset Register

Approved above.

### 3) Internal Audit Report

**RESOLVED 22/108** – That the Council accepted internal auditors comments as circulated, from page 144 of the minutes.

### 4) Half Year Internal Audit

It was agreed the Council would undertake a half year audit in October 2022.

### 5) Annual Governance Statement 2021-2022

**RESOLVED 22/109** – That the Council agree the Annual Governance Statement 2021-2022 page 97 of the Cash Book.

### 6) Accounting Statements 2021-2022

**RESOLVED 22/110** – That the Council agree the Annual Accounting Statements 2021-2022 page 98 of the Cash Book.

## ACCOUNTS & PAYMENTS

### 1) Accounts & Payments

**RESOLVED 22/111** –That the council approve the accounts and payments and bank reconciliation as circulated, page 99 of the Cash Book:

Sanctuary Housing	Garage Rental	50.40
PJH Outdoor Solutions	Tree removal	120.00
Barbour Institute	Room Hire - March	56.25
Water +	Water - Glebe Meadow	10.41
Water +	Water - Allotments	12.40
Y. Keeping	Reim - Crown Jewels	12.88
Marmax	Spare decking board	40.61
Peak	Climbing Wall	298.20
SSE	Memorial Power	117.49
S. Gallagher	Spinney Sculpture	500.00
E. Sadler-Williams	Jubilee Banners	80.64
Running Imp	Jubilee pen & wristband	100.19
Jane Chewins (Tatt Market)	Grant 2021-2022	400.00
Tattenhall over 50s	Grant 2021-2022	400.00
A. Wright	Reim. Cloudnext, Zoom	27.37
CW&C	Spinney Landscape Fees	9398.56
PJH Outdoor Solutions	Grounds Maintenance	1214.40
Shires Accountants	Payroll - March 2022	48.00

### 2) Additional Invoices

**RESOLVED 22/112** –That the council approve the following payments:

L. White	Reim. (Jubilee) zip ties	5.98
A. McGrath	Reim. Plants & Bark	29.06
St Alban's PCC	Flowers for Jubilee	200.00

**RESOLVED 22/113** –That the council purchase a Cheshire flag for flagpoles at a cost of £295 plus vat.

**RESOLVED 22/114** –That the council delegate authority to the Clerk agree a three year deal for insurance for 2022-2023 in consultation with Councillors.

### 3) Regular Payments

**RESOLVED 22/115** –That the council agree the following regular payments by direct debit:

Nest – Pension (DD)

SSE – Electricity for memorial (DD)

Waterplus – Allotments & Glebe Meadow water (DD)

Sanctuary – Garage Rental (DD)

Information Commissioners Office – Data registration (DD) (1 payment)

## JUBILEE UPDATE

It was reported that much of the arrangements are now in place for the Jubilee Celebration of the Flacca in Thursday 2nd June from 3 until 7pm after which time the sports club will take over the celebrations.

It was noted that a range of activities have been organised including a silver band, dance display, vintage car show, climbing wall, fancy dress parade, sweets and candy floss, Alison's, plant stall and bars.

People will be encouraged to bring picnics and blankets to sit on and there will be food to order which will be brought to site including pizza.

It was noted manpower will be needed from councillors and volunteers.

It was noted the event is being funded by a grant from the Arts Council and Cheshire Community Fund plus CW&C Cllr Jones' Members Budget.

It was noted arrangements are still being finalised for a bonfire Beacon which it was agreed should be ticketed and if possible visible from the Flacca.

### **SPINNEY PROJECT**

It was noted the final works in The Spinney are to be completed soon including installation of signage, additional benches and the willow sculpture, once it was clear when these works will be completed an unveiling and opening ceremony should be held.

### **NEIGHBOURHOOD PLAN**

It was reported the working group has been concentrating on the Design Code and is due to meet this week to discuss additional resources which have been allocated to this work which is being carried out by Aecom funded by Locality. Detailed work has been completed by working group members comparing the Village Design Statement with the draft Design code.

The review of the Neighbourhood Plan is almost complete once changes have been agreed by the working group the document will be shared with the Parish Council possibly at the July meeting. It is hoped the proposed changes which are minor will not require a referenda.

### **SPINNEY PAINTINGS & POETRY BOOK**

It was noted that sales of the Spinney Poetry Book and paintings had raised over £377 to date for the Ukraine Appeal and that are still around 10 poetry books left for sale at the Post Office.

**RESOLVED 22/116** –That the Council present the remaining painting to **NAME** for his hard work in the village.

### **ANNUAL PARISH MEETING**

It was agreed to hold the Annual Parish meeting on the 19th September depending on room availability. It was agreed the Chairman will give a presentation based on his Annual Report and the Village Cup will be presented. It was agreed a further speaker would be invited and that cheese and wine would be served.

The meeting closed at 9.04pm.

Ann Wright 04/05/2022

**Next scheduled Parish Council Meeting**  
**Monday 4<sup>th</sup> July 2022**  
Billiards Room, Barbour Institute.

AGAR certificate reference	Internal Audit action for expected controls	Comment
<p>A. Appropriate accounting records have been properly kept throughout the year.</p> <p>AND</p> <p>I. Periodic bank account reconciliations were properly carried out during the year.</p>	<ul style="list-style-type: none"> <li>● Ensure the correct roll forward of the prior year cashbook balances to the new financial year</li> <li>● Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained</li> <li>● Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members</li> <li>● Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8.</li> <li>● Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.</li> </ul>	<p><a href="https://tattenhallpc.co.uk/wp-content/uploads/2021/07/AnnualReport2021.pdf">https://tattenhallpc.co.uk/wp-content/uploads/2021/07/AnnualReport2021.pdf</a></p> <p>Accountancy folder provided by Ann Wright 26apr2022</p>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> <li>● Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the SOs and FRs which should be based on the latest version.</li> <li>● Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents)</li> <li>● Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation</li> <li>● Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments</li> <li>● Check that VAT reclaims are prepared and submitted in</li> </ul>	<p><a href="https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Item15-PreceptCalculations2021-2022BandD.pdf">https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Item15-PreceptCalculations2021-2022BandD.pdf</a></p> <p>Accountancy folder provided by Ann Wright 26apr2022</p>

	<p>a timely manner in line with the underlying records and in accordance with current HMRC requirements</p> <ul style="list-style-type: none"> <li>● Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place</li> </ul>	
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<ul style="list-style-type: none"> <li>● Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc</li> <li>● Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security</li> <li>● Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation</li> <li>● Review the effectiveness of internal control carried out by the authority</li> </ul>	<p>Emailed Ann for comment 26apr2022 and responded at house meeting, "Tick the "Not Covered" box."</p> <p>No evidence provided as of 27apr2022</p>
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<ul style="list-style-type: none"> <li>● Ensure that the full Authority, not a committee, has considered, approved and adopted the annual precept for the coming year in accordance with the required parent Authority timetable</li> <li>● Ensure that current year budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances</li> <li>● Review the budget performance either during the year or at the financial year-end seeking explanations for any</li> </ul>	<p><a href="https://tattenhallpc.co.uk/wp-content/uploads/2022/04/Tattenhall-Minutes-JAN-.pdf">https://tattenhallpc.co.uk/wp-content/uploads/2022/04/Tattenhall-Minutes-JAN-.pdf</a></p> <p>Accountancy folder provided by Ann Wright 26apr2022</p>

	<p>significant or unanticipated variances</p> <ul style="list-style-type: none"> <li>● Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process</li> <li>● Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts</li> </ul>	
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<ul style="list-style-type: none"> <li>● Review "Aged debtor" listings to ensure appropriate follow up action is in place</li> <li>● Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.</li> <li>● Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)</li> <li>● Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised</li> <li>● Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time</li> <li>● Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income</li> <li>● Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income</li> </ul>	<p>Emailed Ann for comment 26apr2022</p> <p><a href="https://tattenhallpc.co.uk/wp-content/uploads/2020/04/Item1516-PreceptCalculations2020-2021BandD.pdf">https://tattenhallpc.co.uk/wp-content/uploads/2020/04/Item1516-PreceptCalculations2020-2021BandD.pdf</a></p> <p><a href="https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Item15-PreceptCalculations2021-2022BandD.pdf">https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Item15-PreceptCalculations2021-2022BandD.pdf</a></p> <p>Accountancy folder provided by Ann Wright 26apr2022</p>

	is due and actually received / banked	
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	<ul style="list-style-type: none"> <li>● A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "Not covered" response is frequently required in this area.</li> <li>● Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc)</li> <li>● Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held</li> <li>● Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held</li> <li>● Ensure that VAT is identified wherever incurred and appropriate</li> <li>● Physically check the petty cash and other cash floats held</li> <li>● Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings</li> </ul>	Emailed Ann for comment 26apr2022 and responded at house meeting, "Tick the "Not Covered" box."
G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	<ul style="list-style-type: none"> <li>● Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract</li> <li>● Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability</li> <li>● Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours</li> <li>● Ensure that appropriate tax codes are being applied to each employee</li> <li>● Where free or paid for software is used, ensure that it is</li> </ul>	<p>Emailed Ann for comment 26apr2022</p> <p><a href="https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Item15-PreceptCalculations2021-2022BandD.pdf">https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Item15-PreceptCalculations2021-2022BandD.pdf</a></p> <p>Accountancy folder provided by Ann Wright 26apr2022</p>

	<p>up to date.</p> <ul style="list-style-type: none"> <li>● For the test sample of employees, ensure that tax is calculated appropriately</li> <li>● Check the correct treatment of Pension contributions</li> <li>● For NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers allowance is not available to councils but may be used by other authorities</li> <li>● Ensure that the correct employers' pension percentage contribution is being applied</li> <li>● Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies.</li> </ul>	
H. Asset and investment registers were complete and accurate and properly	<p>Tangible Fixed Assets:</p> <ul style="list-style-type: none"> <li>● Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets</li> <li>● Physically verifying the existence and condition of high value, high risk assets may be appropriate</li> <li>● Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement</li> <li>● Additions and disposals records should allow tracking from the prior year to the current</li> <li>● Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and / or disposals</li> <li>● Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority</li> </ul>	<p>As per the previous year:  <a href="https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Parish-Council-Audit-Info-2020-21.pdf">https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Parish-Council-Audit-Info-2020-21.pdf</a>    and updated as per Accountancy folder provided by Ann Wright 26apr2022</p>

	<p>Fixed asset investments:</p> <ul style="list-style-type: none"> <li>● Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at section 2, line 9.</li> </ul> <p>Borrowing and Lending:</p> <ul style="list-style-type: none"> <li>● Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired</li> <li>● Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt</li> <li>● Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5</li> <li>● Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified via the DMO website)</li> <li>● Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt</li> </ul>	
<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate,</p>	<p>Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at section 2 of the AGAR reflects the detail in the accounting records maintained for the financial year. Consequently, IAs should</p> <ul style="list-style-type: none"> <li>● Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein</li> </ul>	<p><a href="https://tattenhallpc.co.uk/wp-content/uploads/2022/04/Tattenhall-Minutes-JAN-.pdf">https://tattenhallpc.co.uk/wp-content/uploads/2022/04/Tattenhall-Minutes-JAN-.pdf</a></p> <p>and as per Accountancy folder provided by Ann Wright 26apr2022</p>

debtors and creditors were properly recorded.	<ul style="list-style-type: none"> <li>• Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end</li> </ul>	
K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	<p>IAs should ensure that, all relevant criteria are met (receipts and payments each totalled less than £25,000)</p> <ul style="list-style-type: none"> <li>• the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline</li> <li>• that it has been published, together with all required information on the Authority's website and noticeboard</li> </ul>	Not covered, as per previous year's IA also
L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with any relevant transparency code requirements	<p>This test applies only to those councils covered by the £25,000 External Audit exemption</p> <p>IAs should review the Authority's website ensuring that all required documentation is published in accordance with the Transparency Code.</p>	<p>The local government transparency code is issued to meet the government's desire to place more power into citizens' hands to increase democratic accountability. It will make it easier for local people to contribute to the local decision-making process and help shape public services</p> <p>Impactful Ways To Increase Transparency In Local Government:-</p> <ol style="list-style-type: none"> <li>1. Transparency With Strategic Management. Strategic performance management entails defining your long-term goals and creating and a clear plan to achieve them. ...</li> <li>2. Transparency With Citizen Interaction.</li> </ol>
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	<p>IAs should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection.</p> <p>IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR</p>	<p>Error on the website because it states 2021-2011</p> <p><a href="https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Notiec-of-Public-Rights-Publication-of-Unaudited-Annual-Governance-Accountability-Return.pdf">https://tattenhallpc.co.uk/wp-content/uploads/2021/05/Notiec-of-Public-Rights-Publication-of-Unaudited-Annual-Governance-Accountability-Return.pdf</a></p>
N. The authority complied with the publication requirements for the prior year AGAR.	IAs should ensure that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been	As per Page 1 of 6 in this year's AGAR and corroborated with evidence on their website.

	met as detailed on the front page of the current year's AGAR.	<a href="https://tattenhallpc.co.uk/the-parish-council/documents/">https://tattenhallpc.co.uk/the-parish-council/documents/</a>
O. Trust funds (including charitable) - the Council met its responsibilities as a trustee	<ul style="list-style-type: none"> <li>● Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements</li> <li>● that the council is the sole trustee on the Charity Commission register</li> <li>● that the council is acting in accordance with the Trust deed</li> <li>● that the Charity meetings and accounts recorded separately from those of the council</li> <li>● review the level and activity of the charity and where a risk based approach suggests such, review the Independent Examiners report</li> </ul>	n/a

DRY

**Tattenhall & District Parish Council**  
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