



# Spaldington Parish Council



*.....at the heart of the Community, for the benefit of the Community.....*

## **MINUTES**

Freedom of Information Sub-committee meeting

Monday 26 October 2020

### **Present:**

*Councillors:* Cllr. Westin (Sub-committee Chair) Cllr. Ashton, Cllr. Hall, Cllr. Murphy

*Clerk:* Cllr. Ashton (acting Clerk)

*Public:* Mr S Baxter (by invitation of the Full Parish Council)

### **Agenda Points:**

#### *2.1 Declaration of Interest*

No declarations of interest were submitted. Thus, no declarations recorded.

#### *2.2. Apologies for absence*

No apologies for absence. Thus, no apologies recorded.

#### *2.3. Vote to exclude public for confidentiality*

**MOTION:** To exclude public and press.

**AGREED:** Motion passed unanimously. Mr Baxter was permitted to remain as he was taking minutes as part of the recruitment process for the Clerk role. He has committed to keep any details he is witness to confidential.

#### *2.4 Points of discussion from correspondence received from a member of the community*

##### *i) Point 4 – Was the Precept amount and options discussed legitimately during the meeting of the 11 December 2019?*

Minutes of the meeting only detail discussion of Tribunal – no record of Precept on agenda or minutes. Cllr Ashton and Cllr Hall confirmed Precept was discussed.

Councillors agreed that this topic should have been on a formal agenda but at the very least should have been minuted during 11 December 2019 meeting.

**MOTION:** To accept challenge from the correspondent.

**AGREED:** Motion passed unanimously.

## **RECOMMENDATION GOING FORWARD:**

- To ensure that all Precept and financial discussions and requirements to be formally included in an agenda (following statutory publication guidance) and then accurately minuted.
- To ensure no agreements are made on Financial issues that are not on agendas.
- To write to the External Auditor with the details of the agreement and recommendations.
- This will be formalised in the appointment of a new Clerk

### *ii) Point 5 – Various agendas and minutes of meetings of the SPC not publicised on the Parish website or not in an appropriate timely manner*

It was stated that the agendas and meetings in the following time periods (not exclusively) were not publicised or not in a timely manner:

- September 2018 to July 2019
- September 2019 to June 2020

The Chair confirmed that she received correspondence (as a non-Councillor) that the SPC in May 2019 voted to not update the website and received approval from East Riding Council.

It was confirmed that this decision was not minuted in July 2019 minutes.

Cllr Ashton confirmed he was aware that the previous website administrator had not received all the agendas and minutes to then publicise.

**MOTION:** To accept challenge from the correspondent in that SPC had not complied with legal requirements to publish agendas and minutes and / or not in a timely manner

**AGREED:** Motion passed unanimously.

## **RECOMMENDATION GOING FORWARD:**

- To ensure that all agendas are published on the website and notice board in the village as per statutory requirements.
- To ensure that the minutes taken during the meeting are accurate and published in a draft form within statutory guidelines and then formally agreed at the next Full Parish Meeting
- To write to the External Auditor with the details of the agreement and recommendations
- To be aided by the appointment of the new Clerk

### *iii) Point 6 – That not all payments to parties were supported by appropriate and accurate invoices*

The assertion was that there was payment of £108 on the 03 July 2019 made to ERNLLCA but the invoices alleging in support were not appropriate and was not dated properly. The invoice was dated a month later and was hand written which is not common practice.

Cllr Ross confirmed that he chased ERNLLCA and received the formal and appropriate copy of the invoice. That all payments (in total) can be matched to appropriate invoices.

Cllrs Ross and Westin have undertaken a full review of the financials of the Council and confirmed all are reconciled and correct.

**MOTION:** To confirm that all payments are now supported by appropriate invoices and while best practice was not followed, there are no fraudulent irregularities.

**AGREED:** Motion passed unanimously.

## **RECOMMENDATION GOING FORWARD:**

- To ensure that invoices that are required for payment are in a formal standard, properly dated and for specific and for expenditures previously formally agreed at the full Parish Council meeting
- To ensure that each payment requested for authorisation at a Council Meeting can be specifically matched to an invoice
- To ensure that a cheque stub or electronic reference can be matched to an invoice
- To write to the External Auditor with the details of the agreement and recommendations
- To be aided by the appointment of the new Clerk

### *iv) Point 7 – Issues with payments and invoices not being matched correctly*

The Chair recommended that the Sub-Committee review the invoices that have been received electronically and brought back to a full Council meeting.

**MOTION:** To confirm that all members of the Sub-committee review the invoices for their viewpoints

**AGREED:** Motion passed unanimously.

### *iv) Point 8 – Issues with some invoices received by the SPC have not been included in the VAT claims during 2018-2019*

The Chair stated that there were issues highlighted with various invoices from Penisula that don't appear to have been included in the VAT claim. This was also true with Heptanstall invoices.

Cllr Ashton confirmed that he had written to Penisula to receive copy invoices but that there will need to be full review of what VAT has been reclaimed and not. Then a full VAT claim to be made. This will need to be done by the appointment of a new Clerk.

**MOTION:** To confirm that all payments that have included VAT have not been included in the VAT reclaim submitted. That there has probably been an underclaim in VAT.

**AGREED:** Motion passed unanimously.

## **RECOMMENDATION GOING FORWARD:**

- To undertake a full review of all invoices in the last financial year and ascertain the level of VAT paid
- To then compare with any VAT submissions and include any unclaimed VAT in future submissions
- To write to the External Auditor with the details of the agreement and recommendations
- To be aided by the appointment of the new Clerk

### *v) Point 9 – That not all money received by the Council was banked in an appropriate timeframe*

Cllr Ashton confirmed that £30 received from the sale of a printer in September 2019 was not banked until April 2020.

The Councillors discussed that this physical money may have been used as a 'cash float' – but if this assertion is true it was not recorded in any minutes.

The Chair confirmed that she does not believe there was any legitimate reason for the delay in banking the funds – it should have been banked at the earliest opportunity.

**MOTION:** To confirm the money received from the sale of the printer should have been banked in an appropriate timely manner.

**AGREED:** Motion passed unanimously.

**RECOMMENDATION GOING FORWARD:**

- To ensure that any monies received into the Council should be banked in a timely manner unless there is a specific reason which is agreed by the Chair in the first instance and then formally agreed by the Full Council at the next meeting
- To write to the External Auditor with the details of the agreement and recommendations
- To be aided by the appointment of the new Clerk

*vi) Point 10 – That there was expenditure on items, subsequently funded by the Council, that were not previously approved at the Full Parish Council meeting*

The Chair stated that there had been a purchase of 15 £10 Argos vouchers in December 2019 to be handed out to children in the community as part of village celebrations. She confirmed that there is no record in any minutes of any approval of expenditure prior to the actual purchase.

Cllr Ashton confirmed that the vouchers had been purchased but it was not agreed prior to purchase.

Cllr Hall confirmed that he was aware that the vouchers had been handed to local children.

The Chair confirmed that the previous Clerk had purchased the vouchers and then had reclaimed the expenditure.

All Councillors agreed that the intention was legitimate and appropriate but that the best practice process was not followed.

**MOTION:** To confirm the expenditure of the Vouchers had not been properly placed on the agenda and minuted in the approval. That the best practice process should have been followed.

**AGREED:** Motion passed unanimously.

**RECOMMENDATION GOING FORWARD:**

- To ensure that any expenditure is properly placed on the agenda and agreed at a formal meeting prior to any actual expenditure
- To ensure that the Council has proper practices agreed previously in regard to these type of expenditures
- To write to the External Auditor with the details of the agreement and recommendations
- To be aided by the appointment of the new Clerk

*vii) Point 11 – That there was general discrepancies between some payments detailed by the Council and the actual cheque stubs*

The Chair confirmed that there had been a payment made to Mr J Bradley (marked in the cheque stub number 42 dated the 03 July 2019) but the invoice was actually received from Cleverbridge Software.

Cllr Ashton stated this software was purchased as part of the preparation of the SPC's preparation for the Tribunal. He has witnessed the actual software.

**MOTION:** To confirm the expenditure recorded in the cheque stubs did not match the actual invoice for the purchase of the software.

**AGREED:** Motion passed unanimously.

**RECOMMENDATION GOING FORWARD:**

- To ensure that invoices that are required for payment are in a formal standard, properly dated and for specific and for expenditures previously formally agreed at the full Parish Council meeting
- To ensure that each payment requested for authorisation at a Council Meeting can be specifically matched to an invoice
- To ensure that a cheque stub or electronic reference can be matched to an invoice
- To write to the External Auditor with the details of the agreement and recommendations
- To be aided by the appointment of the new Clerk

*viii) Point 12 – That there was mention in the minutes of 26 March 2020 of money taken out of a ‘cash float’ – this was not stated in the AGAR.*

The Chair confirmed that as far as she is aware (in the history of her participation of the Parish Council) there has never been a cash float.

The Councils discussed that the alleged ‘cash float’ described may have been the cash money received from the sale of the printer in September 2019. But that this could not be formally corroborated.

The Chair felt that the money for the expenditure of stamps may have initially been used from the printer sale.

**MOTION:** To confirm the expenditure recorded in the cheque stubs did not match the actual invoice for the purchase of the software.

**AGREED:** Motion passed unanimously.

**RECOMMENDATION GOING FORWARD:**

- To ensure that there is no formal cash float ever used
- Should any cash received it should be banked appropriately and in a timely manner
- Any payments that are required should be done in a process where the supplier provides an invoice for payment.
- The Council will investigate the possibility of changing the banking arrangements to a bank that permits electronic payments which increases the speed of payments
- To ensure that electronic reference can be matched to an invoice
- To write to the External Auditor with the details of the agreement and recommendations
- To be aided by the appointment of the new Clerk

The Chair stated that there was a feeling among Councillors that there had been multiple instances in the records Cllr Westin and Cllr Ashton had reviewed that showed that formal and proper financial process either were not present or had not been followed. In the process of the Chair and remaining members of the Council been appointed, they had a strong commitment to ensuring that going forward proper practices needed to be place for all activities (especially financial activities) and crucially they are followed. She will also ensure that all the recommendations by the Sub-committee will be passed to the Full Committee for formal agreement.

Cllr Ashton, as Full Council Chair, confirmed that at the next meeting proper practices will be discussed but they felt with the appointment of an appropriately qualified Clerk, a lot of the issues previously detailed will be managed appropriately and properly.

**Cllr Westin as Sub-committee Chair, thanked all participants and closed the meeting at 9.55pm.**