

**Computer Support  
Network & PC**

Manea, Nr. March,



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**Independent Internal Audit & Training Service  
for Parish and Town Councils**

30<sup>th</sup> April 2015

Bourn Parish Council  
C/o 30 West Drive  
Highfields  
Caldecote  
Cambridge CB23 7NY

Dear Sirs

I have completed an Independent Internal Audit check for the financial year end March 2015. In the time contracted to me, it is not possible to check every document and so the examples given below are not a comprehensive list. I would also remind the Council that it is not in my remit to check the accuracy of the Council accounts.

Observations and recommendations:

**PLANNING WORKING PARTY**

Some responses to planning applications discussed in this Group appear to be sent direct to the District Council. Please be aware that Working Parties do not have a legal remit to make any decisions or take any actions on behalf of the Parish Council other than to agree recommendations to be made to the Parish Council for approval.

**SECTION 137 OF THE LOCAL GOVERNMENT 1972 ACT.**

When granting funds under this statutory power it is important for the Council to request a report (perhaps in time for the Annual Meeting) from the successful organization confirming how the grant has been spent, a summary of which should be minuted.

A better understanding of when this statutory power should be used is also advised. It is essential that the Parish Council fully understand what the requested grant is to be used for, before allocating funds.

One example found this year:

- Donation of £800 to the Church for grass cutting – should have been allocated to the Open Spaces Act 1906 9(b).

These donations would not then need to meet the stringent rules of Section 137.

## CONTRACTS & PURCHASES

### Bourn Airfield

The complex issues involved in the appointment of a Transport Consultant with regard to the Bourn Airfield Action Appeal would seem to be causing problems within the minutes. Councillors do not appear to comprehend the need to ensure that all decisions must reflect the requirement to get the best value for spending public money i.e.. what is the object and benefit of employing this Consultant? Multiple contracts are being issued without apparently fully ascertaining if they are in fact needed or what benefit is actually being derived from the use of this Consultant. No clear decision is minuted as to which contract is now cancelled. The entire project has agreement to be financially supported by neighbouring parish councils who also need to meet the same criteria.

The whole campaign seems to be lead by one individual Councillor who must take great care not to breach the legal standing of a Corporate Body i.e. no individual councillor can make any decision or take action on behalf of the Parish Council. A Parish Council cannot delegate decisions or actions to any one person other than the Council Clerk.

### Section 106 money allocated from the Solar Panel Farm.

The £10,000 is to be allocated for the benefit of the whole community and has to either be given by fitting solar panels to a public building or be given as a financial donation. Early suggestions of placing panels on the Sports Pavilion have been rejected by the Planning Authority. The proposal to place them on the local school building is requiring a demonstration that there would be sufficient benefit in kind for the whole community.

Again, this matter would appear to be being handled by one councillor who should be very careful not to breach the laws of Corporate Bodies.

There is also evidence that several times the Council have suspended Standing Orders and Financial Regulations with regard to seeking the required number of quotes for services. It would be prudent if the Council only took this action if they were absolutely certain there were no viable alternative suppliers to undertake the contract, usually due to the specialist nature of the work. It is a Council duty to produce evidence that Best Value has been sought at all times.

## AGENDA ITEMS

If a member wants to add an item to the forthcoming agenda the Clerk must be given details, at the time of the request, of the reason for its inclusion and what decisions will need to be made so that appropriate legal notification can be given to the Council.

I trust that the Parish Council have been satisfied with the level of service we have provided and that they will consider appointing Canalbs Ltd to undertake the Independent Internal Audit for the next financial year. Our charge will remain at £37.50 for the next financial year, and in line with Inland Revenue our mileage rate will stay at 45p per mile.

Yours faithfully

Jacquie Wilson (Mrs)  
Director

# Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

6 BOVEN PARISH

Council/Meeting

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	50215	57275	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2 (+) Annual precept	31123	31123	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	12421	10250	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	1995	2013	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	3526	3526	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6 (-) All other payments	30963	33326	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	57275	59783	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	57275	59783	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - <b>to agree with bank reconciliation.</b>
9 Total fixed assets plus other long term investments and assets	523751	525130	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the council as at 31 March
10 Total borrowings	31529	29556	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11 Disclosure note Trust funds (including charitable)	yes	no	The council acts as sole trustee for and is responsible for managing trust funds or assets. N.B. The figures in the accounting statements above do not include any trust transactions.
		✓	

I certify that for the year ended 31 March 2015 the accounting statements in this annual return present fairly the financial position of the council and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

 SIGNATURE REQUIRED

Date 

I confirm that these accounting statements were approved by the council on this date:



and recorded as minute reference:



Signed by Chair of the meeting approving these accounting statements.



Date 