

Hedgerley Parish Council

Corporate Governance Questionnaire 2022-23

We remind clerks and members that this document serves to not only assist our assessment of the effectiveness of a Council's governance controls so that we may assign positive assurances in the AGAR IA Report, but to also act as an "aide memoire" to members when considering their responses to each item in the Governance Statement in the AGAR and help ensure compliance with best practice.

We also remind you that the document is for completion by the Council Chairman, not the Clerk / RFO

Area	Response (please provide detail below or on supplementary pages)
1. Please confirm whether or not Standing Orders; Financial Regulations and a Member's Code of Conduct are in place. If so, when were they last updated and formally adopted by the Council? (If not on website, please provide an electronic copy of each).	Yes all 3, Standing Orders and Financial Regulations together with a Member's Code of Conduct are in place. Updated in 2017/18 and adopted in that Financial Year and also subsequent years.
2. Where original minutes are not provided for our examination, please confirm that each page of the master copy is signed or initialed by the Chairman at the subsequent meeting or, in the current Covid situation, when next able to.	Yes, confirmed that minutes are approved by the Chairman's signature at subsequent meetings or when next practical.
3. Does the Council meet the criteria for adoption of the General Power of Competence and, if so, has it been adopted? Please confirm minute reference. If reliance is still placed on S.137, etc, when considering the approval of grants and donations to local (and other) bodies, are the relevant powers considered and formally minuted? Where detail is only set out on an agenda paper, please provide an example.	The Council does not meet the criteria for adoption of the General Power of Competence. Section 137 is relied upon and donations are approved in the same way as other payments by the councilors.
4. Does the Council comply with the requirements of the Transparency Code and Accounts and Audit Regulations 2015 (see AGAR front page), reporting all required documentation on its website? Please advise the www.// address of the website, if not the straightforward Council's name.	Yes the Council is complying with the requirements of the Transparency Code in line with previous audit discussions. www.hedgerleyparishcouncil.co.uk

5. We are now required to check and certify on the AGAR IA Report that the Council has complied with legislative requirements posting a Notice of Public Rights to examine the financial records of the Council within the statutory time limits: please confirm compliance and provide a copy of the published notice. (Regulation 12 (3) of the Accounts and Audit Regs 2015 refers).	Yes the Council complies with the requirements concerning the Notice of Public Rights. Copy provided.
6. Please confirm that all internal and external audit reports are presented to and agreed by members, also with agreement on the actions to be taken to address any issues identified. Again, please provide detail of the relevant meeting and minute reference.	Yes, both reports are presented to and agreed by members. Any recommendations made by the auditors will be implemented. Item no.6 ii, Minute dated 26 th May 2022 (internal audit report).
7. Where neither annual income or expenditure exceed £25,000, does, or is the Council opting to exempt itself from the "Limited Assurance review" process? If so, the Council must comply with the requirements of the Transparency Code publishing all required information on the website.	The Council does not opt to exempt itself from the 'Limited Assurance Review'. Receipts and payments are very close to the £25,000, for example during 2021/22 payments were £26,309 and during 2022/23 both receipts and payments were just over £28,000.
8. Has the Council updated / reviewed its financial risk assessment and formally approved its re-adoption within the financial year (Governance and Accountability Manual refers)? Please provide an electronic copy.	Risk assessment and Financial Regulations reviewed and adopted each Financial Year.
9. Please provide a brief description of the approach taken to the preparation and approval of the Annual Budget and Precept.	The Clerk/RFO produces an initial budget at line detail for the coming year based on expenditure the previous year and known factors for the coming year. This is then reviewed and amended if necessary by the councilors at a separate meeting before being approved.
10. Please provide detail of the approved precept for 2022-23, indicating whether any Support Grant is receivable in either year and the amount, including reference to the relevant approving minutes. If still received, the Support Grant should not be regarded as part of the precept in the AGAR Section 2.	The precept for 2022/23 was £19,900 and the same for 2021/22. No support grant was received. Minute 4 iii, 27 th January 2022
11. Does the Council formally consider and approve the level of reserves (General and Earmarked Funds) to be carried forward to the next financial year? (Such consideration should be minuted formally).	Yes.

12. When approving payments for release, do those members signing cheques, etc., check the payment detail to and sign-off / initial individual invoices? Please provide a full description of the approval process from receipt of invoice through to release of funds, on a separate sheet -this is particularly relevant in the light of Covid restrictions, so please advise the approach taken during “lockdown” periods.	Yes, a summarizing yellow sticker is attached to each invoice and signed by those members approving payment as well as the cheque. Invoices are received by the Clerk who reviews for accuracy of services received. The Clerk allocates to the appropriate line number and adds to a monthly summary of payments schedule. Councilors approve both the invoice via the attached yellow sticker as well as the cheque. The cash book is updated quarterly when the bank reconciliation is also completed. During lockdown periods with no physical meetings, invoices have been approved at distance on the village green.
13. Are <u>all individual</u> payments by direct debit, bankers’ standing order or internet (if in use), similarly examined and approved for payment by members? Please provide detail of the controls in place over such payments, where different to those for cheque payments, also bearing in mind the “lockdown” restrictions.	Not applicable, there are no such payments.

14. Does the Council / a nominated member review the detail of bank reconciliations routinely throughout the year and verify detail to underlying cashbooks and bank statements (Practitioner’s Guide and model NALC Financial Regulations refer)?	Yes, bank reconciliations are produced quarterly and reviewed at the following council meeting.
15. Does the Council operate a petty cash account or hold any cash floats? If so, do not forward the cash, but provide a signed (by the Chairman or an appointed member) certificate confirming the value of physical cash held as at 31st March 2022.	No petty cash or cash floats.

16. Has a recent physical examination and verification of the Councils stock of assets been undertaken with detail agreed to the Asset Register? If so, when and by whom and has the register been updated accordingly, where appropriate??	Yes by former Councilor Paul Miller. Photos of all assets were taken in 2017/18 and are updated for additional assets as they are purchased.
17. Do members consider formally whether these assets should be included on the Council’s insurance schedule or be regarded as “self-insured” (i.e. the Council would underwrite any loss rather than claim on the insurer)?	Yes, they are included in the insurance policy.

18. Are asset values based on purchase cost net of VAT (where known)? Where detail of the purchase cost is unknown, asset values should be reported on the AGAR at the same value as in the previous year, except where new assets are acquired or disposed of.	Assets are included at purchase cost net of VAT.
19. Has the Council considered preparation of a photographic record of physical assets owned? Such a record would assist the smooth progress of any insurance claim or police investigation following either accidental or willful damage to Council property.	A full set of photos of all fixed assets was completed in 2017/18 and is updated when new fixed assets are purchased.
20. Where total funds exceeding £100,000 are held, the Council is now (w.e.f. 1 4 2018) legally required to develop and adopt annually a formal Investment Policy /Strategy. If applicable, please provide an electronic copy of the document and detail of the approving minute.	N/A.

Certified by Chairman:

Date:

Name in full: