

MEMO

To: Hambledon Parish Council
From: Liz Scannell
Date: 2 July 2018
Ref: Partial breach of regulation 6.3 in 2017/18

During the work undertaken for internal audit of the accounts for year ended 31 March 2018 it was noted that there had been a partial breach of regulation 6.3.

Regulation 6.3 states that “All payments shall be authorised by two members of the Council and the minutes of each meeting shall include a list of all cheques approved and signed since the previous meeting.”

The partial breach relates to the reporting of cheques authorised for signature in the meeting dated 9 January 2018.

The minutes of this meeting did not state the amounts which had been authorised for the cheques and it is not, therefore, possible to confirm whether the amounts approved matched the cheques subsequently written.

Two signatories are required for all cheques so the payments were approved in line with regulation 6.3 (requiring authorisation by two members of the Council) but there was a breach with regards to reporting.

It is noted:

- that this regulation was also partially breached in 2016/17; and
- that the breach in 2017/18 had been rectified by the time of the following meeting so there was no such breach in the meetings from 13th February 2018 onwards. It is likely that this was an oversight during the change of clerk.

This partial breach and this memo should be reported to the Council in their next meeting prior to approval of the accounts.