BORDEN FINANCE ADVISORY COMMITTEE

Minutes of meeting held 9th October 2024

1. **Apologies for absence:** There were none
   In attendance: Cllr Bolas, Cllr Butlin and Cllr Sims

2. **Declarations of Pecuniary & Non-Pecuniary Interests.**
   There were none.

3. **To Approve for Signature:** The minutes of the last meeting held on the 12th June 2024 (Appx 1).
   The minutes of the meeting on 12th June 24 were agreed and duly signed by the Committee Chair.

4. **Budget 2025/26** - to discuss and agree on the initial draft budget requirements in readiness for review by the full council at their meeting on 17/10/24.
   The Clerk presented the draft budget, which the committee reviewed and adjusted as needed in preparation for the full council's consideration and further suggestions at their meeting on October 17, 2024. Approval for sign-off will not be sought at this time.

   It was noted that while there is only a minimal difference from last year's budget, the Parish Council will no longer receive a lighting grant and has no anticipated grants for the coming year. This has affected the expected income and, consequently, the precept requirement.

5. **Items to note and report to the Full Council at their next meeting:**

a) The initial precept & lighting grant was paid into the NatWest 35-day Liquidity account in error. The £23 Chaps fee has been refunded by SBC on 13/09/24.

b) The 2nd half of the 2024/25 precept and lighting grant of £38,901.00 (£37843.50 Precept and £1057.50 Lighting Grant) was paid by SBC on 30/09/24.

6. **External Audit 2023/24**

a) The 2023/24 External Audit report for the AGAR has been returned and there are no major findings. The report was posted on the Borden Parish Council website www.bordenparishcouncil.gov.uk as required before the 30th September 2024.

b) The External Auditors have drawn attention to the council's email arrangements as follows; There have been amendments to the requirements of the Practitioner's Guide in relation to email management and the use of '.gov.uk' domains. The March 2024 version of the Practitioner's Guide, points 5.210 and 5.211, state that:

- All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name.
- To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.

  While the Practitioner's Guide 2024 does not mandate the use of '.gov.uk' email addresses, we would expect the Council and its councillors to have a generic email address to use for official Council correspondence. If the Council and councillors are not using a generic email address by 31 March 2025, then this could result in either a qualification or other matter on the 2024/2025 AGAR.

The Parish Council has its own .gov email address, and this report will be presented to them at their meeting on October 17, 2024, to consider including the cost of providing Councillors with .gov email addresses in the 2025 budget.

The cost from our current IT supplier for 13 Councillor .gov email addresses would be as follows:

- Annual Contract: £1,018.37 (including VAT)
- Monthly Contract: £1,121.33 (including VAT)

It was **agreed** the Clerk would get more information regarding the admin on the .gov addresses.

Next meeting 14TH November at 15:30

Meeting ended 16:05

The minutes have been agreed and signed by:

…………………………………………
Committee Chair

Attachment 2

Section 3 – External Auditor's Report and Certificate 2023/24

In respect of	**Borden Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2023/24

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

The Council holds general reserves of £156,129 (excluding earmarked reserves of £53,322) compared to its annual precept of £70,052 and total expenditure of £83,763. The Council has no powers to hold revenue reserves for general purposes other than for reasonable working capital and should consider earmarking funds for specific purposes (115% of total expenditure or precept).

In undertaking the review of the 2023/24 Annual and Accountability Return (AGAR) it came to our attention that the Council had not met the requirements of the Accounts and Audit (England) Regulations 2015 in providing electors with a period of 30 working days to inspect the accounts. The Council correctly answered no to assertion 4 in the 2023/24 Annual Governance Statement and has complied with the regulations in 2024.

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

Not applicable.

External Auditor Name

Forvis Mazars LLP, Newcastle upon Tyne, NE1 1DF

External Auditor Signature	Forvis Mazars LLP	Date	**15 September 2024**