

FOUR MARKS PARISH COUNCIL

**Minutes of the Meeting of the Finance and General Purposes Committee
Held on Wednesday 24th September 2025 commencing at 7.00pm This meeting was held at Benians
Pavilion, Four Marks**

MEMBERS PRESENT:	Cllrs Briggs (Chair), McAllister, M Pullen, R Pullen and Smith
IN ATTENDANCE:	Louise Steele (Locum Clerk) Members of public - None
APOLOGIES:	None
ABSENT:	Cllr Gebbett

25.25 FGP APOLOGIES FOR ABSENCE

No apologies for absence were received.

25.26 FGP OPEN SESSION/PUBLIC PARTICIPATION

There was no open session there being no members of the public present.

25.27 FGP DECLARATIONS OF INTEREST

No declarations of interest were made.

25.28 FGP MINUTES OF THE LAST MEETING

The draft minutes of the meeting of 18th June 2025 were discussed and Councillors filled in some of the gaps but since the Locum Clerk had not completed the draft or circulated it they were deferred to the next meeting of the Committee.

25.29 FGP FOR DISCUSSION

25.29.1 2025/26 Financial Year End

Councillors received and considered a budget monitoring report for the first four months of the Financial Year. The Locum Clerk reported that release of the grant from the LTA for the tennis court gate technology was applied for on 14 August 2025 and that there was no reason to think that grant will not be received:

25.30 FGP INTERNAL AUDIT REPORT

At the request of Full Council (minute 25.108 refers) the Committee considered the detailed Internal Audit Report dated 19 June 2025 and agreed the action plan appended to these minutes for recommendation to Full Council.

25.31 FGP NOTICE OF CONCLUSION OF AUDIT

The Committee noted that the 2025/26 audit is now complete and considered the external auditor's report noting that there were two "other matters" one being the Council's "no" answer to Assertion 6 where the external auditor reported that "The smaller authority has confirmed that it has not complied with the governance assertions in Section 1, Box 6 but it has provided the appointed auditor with an adequate explanation for non-compliance"; further the external auditor reported that "In the completion of the Annual Internal Audit Report, the internal auditor has drawn attention to weaknesses in relation to the smaller authority's fixed asset register. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner." These two findings relate to the fixed asset register and that weakness was addressed by the Council at its meeting held on 25 June 2025 (minute 25.109.01 refers)

The second matter was reported by the external auditor as follows:

"The council has not formally minuted the following:

- Considered and agreed the internal audit programme of work including reference to any identified risks
- Considered the competence of the internal auditor and agreed a letter of engagement

The council have provided an adequate explanation and details of the actions necessary to address weaknesses identified”.

The Committee expressed regret at this finding because it felt that the appointment of the internal auditor had been thorough addressed but accepted that the minuting of the discussion and decision might have been more explicit.

The Committee had no recommendations to make to Full Council.

25.32 FGP BUSINESS PLAN FOR BENIANS IMPROVEMENT PROJECT

The Committee considered the financial implications of the Benians Improvement Project and helped the Locum Clerk identify where the detailed documentation relating to the project might be found.

25.33 FGP NEXT MEETING: to be confirmed

25.34 FGP Meeting closed at 7.50pm

Action Plan in Response to Internal Audit Report dated 19 June 2025

Audit Note	Detailed finding	Action to be taken	By whom/when
<p>We would recommend that this should be reviewed to provide some clarity as to the role and responsibilities of the Proper Officer between the Locum Parish Clerk and the Assistant Parish Clerk</p>	<p>We have noted that the services of a Locum Parish Clerk started in March 2025 as the Parish Clerk continues to be on long term sick leave. The Parish Council appointed the Assistant Clerk as Proper Officer at the full Parish Council meeting on 18 December 2024. It is our opinion that this has led to some confusion as the Locum Parish Clerk will on occasions need to take decisions that would normally be made by the Proper Officer.</p>	<p>Chair of Staffing Committee to discuss with the Clerk whether she feels able to resume the Proper Officer role. If the Clerk is Proper Officer then, if absent, and with Council's consent she can delegate some of her functions to the Locum Clerk and the Assistant Clerk and the potential for confusion is ended.</p>	<p>Cllr RP ASAP</p>
<p>Reference to previous recommendation</p>	<p>We reported in our previous internal audit report that the Parish Council should consider whether the Responsible Finance Officer (RFO) can achieve the full responsibilities of the post on the current number of contracted hours per week to satisfy the requirements for the Parish Council. We appreciate the current arrangements with the appointment of an experienced Locum Parish Clerk but would reiterate that the RFO role should be reviewed considering the full responsibilities which are detailed in Financial Regulations and the Practitioners Guide which goes beyond producing bank reconciliations, inputting payments and banking income. We accept that for 2024-2025 the input of the Locum Parish Clerk has been vital to ensure the RFO can feel confident to sign the Accounting Statements on the AGAR for 2024-2025. However, consideration should be given to the longer term and the need to ensure the RFO can take full responsibilities for the role.</p>	<p>The RFO resigned shortly after the internal audit was conducted and Cllr R Pullen has been appointed temporary RFO. Subsequent to the F&GP Meeting an advert has been placed for a replacement RFO and recruitment will take place in November/December 2025</p>	<p>Clerk & Staffing Committee Timescale to be defined.</p>

Audit Note	Detailed finding	Action to be taken	By whom/when
VAT recoverable - discrepancy of £34.07	The details of VAT recoverable shown on Scribe for the same period and included on the reconciliation between boxes 7 and 8 for the Accounting Statements 2024-2025 shows a discrepancy of £34.07 to the total submitted and received and should be investigated)	The £34.07 discrepancy is the total of VAT on expenditure transactions 144, 161 and 163 (total VAT - £37.82) which transactions were processed in Quarter 1 after that Qtr's VAT return had been made. This is offset by interest paid by HMRC of £1.72 (paid 29 April 2024) and £2.03 (paid 25 November 2024). An adjustment will be made in 2025/26 to write-off £32.35 as being irrecoverable (this is the £34.07 reduced by a further £1.72 interest paid by HMRC on 18 August 2025).	Locum Clerk & Cllr RP as RFO ASAP
IT Policy	The Parish Council should produce an IT policy in 2025-2026 and ensure it is in line with the new requirements shown in the Practitioners Guide 2025 paragraph 5.122 during 2025-2026	This is an action in progress and a draft policy will be brought to Full Council in December.	Locum Clerk By FC Dec25

