

**Harrietsham Parish Council**  
**Finance and General Purposes Committee**  
**Minutes of meeting held on Thursday 18th April 2024 at 7:30pm**

**1. Present:** Cllrs T Sams (chairman), Luck, Roots, Stanley and M Cuerden (RFO/Amenity Manager)  
**Apologies:** None  
Members of the public: None

**2. Disclosures:** None

**3. Minutes of the last meeting:** (11th January 2024) were approved at the following Council meeting. Another set was signed for our records.

**4. Review of year-to-date accounts.** The RFO started by noting that there is no need for this meeting to check the March bank reconciliation against the bank accounts because they had already been confirmed by the Internal Auditor. At this stage in the year, there was little to comment about income and expenditure, although he did mention that the precept had been received, as had the VAT refund for the last six months. (He commented on HMRC's efficiency – refund applied for on the 4th April, and in the bank by the 15th!) The annual exchange of funds with the Village Hall Trust had also been completed.

Turning to the future calls on this year's accounts, he noted that the likelihood of incurring costs on a judicial review had all but disappeared. However, the "mood music" on KCC's review of the Community Warden was not sounding good from the parish's point of view – this was discussed in more detail in the confidential Part II of the meeting.

**5. Internal Audit & Recommendations:** The internal audit had been received, and gave the council a clean bill of health. In particular, the auditor noted that the Council "maintained a very tidy set of records", and made no recommendations for improvement. Cllr Roots queried why, with a totally clean audit, the auditor said in the conclusion that everything was "satisfactory" – the RFO responded that he thought that a public authority spending public money should always be satisfactorily run, and that this was probably the top of the scale!

It was unanimously agreed to accept the internal audit report and note its contents.

**6. Annual Governance Statement:** The RFO then circulated a copy of the AGAR's Section 1, which the committee went through. He noted that most of the items were specifically addressed within the internal audit report, and the rest stemmed from our usual procedures for running the council. He noted that we have been selected by the external auditor for an enhanced "intermediate audit", which requires a higher level of evidence in our annual submission. Thanks to the way we work, this was not expected to cause any serious issues.

It was unanimously agreed that the response to each item would be to Agree it – so answering "Yes".

**9. Accounting Statements:** Attention then turned to the AGAR Accounting Statements. The RFO circulated copies of the proposed submission, explaining that the figures were all derived from the Income and Expenditure Summary (displayed on the screen), which were, in turn, a summary of the detailed annual accounts. All had been checked and agreed by the internal auditor.

It was unanimously agreed to accept the Accounting Statements as an accurate reflection of the year's finances.

The RFO concluded by explaining that we have to allow a specific period for the public to inspect the accounts. There are various rules that need to be complied with, so he intended to publish the required notice on Friday 31st May, with the period running from Monday 3rd June to 12th July.

**8. Date of next meeting** – Thursday 11th July 2024 at 7:30pm.

Meeting Part 1 closed at 19:55pm.