

**LLANVACHES COMMUNITY COUNCIL**  
**MINUTES OF EXTRADONARY MEETING HELD AT LLANVACHES CHURCH HALL**  
**TUESDAY 23 JULY 2013**

Present	Councillors	Clive Bevan Lyndon Jones Tony Rex Liz Williams Kay James
In Attendance		Ward Cllr Ray Mogford
Public Attendance		4

**2317 APOLOGIES FOR ABSENCE**

None

**2318 DECLARATION OF INTERESTS**

None declared.

**2319 CONSIDERATION OF INTERNAL AUDITOR REPORT**

Mrs Sandra Hancock, Internal Auditor, was welcomed to the meeting. Mrs Hancock said she had undertaken the audit of Llanvaches Community Council Accounts for the period 1 April 2012 – 31 March 2013. She said in conducting the internal audit she had found issues that needed to be addressed before she could complete the audit. Cllr Rex suggested that each item be discussed separately and that we respond accordingly.

Mrs Hancock said the main issue was that she could not identify any Cashbook. Cllr Rex responded by saying LCC uses a system, based on Bank Statements, producing a Cash Flow Analysis. He said a 'cash book' was maintained under the headings Income and Expenditure. Mrs Hancock then accepted that a cash book was maintained but suggested that LCC use the heading Receipts and Payments to avoid future confusion. He said that our Cash Flow Analysis is a cashbook, and although the titles may differ from a conventional cash book, the content is exactly the same as a cashbook and said that to avoid any future confusion, LCC would retitle documents to 'Cashbook' and use headings 'Receipts' and 'Payments'. This explanation was accepted

Mrs Hancock said that our VAT had not been recorded separately. Cllr Rex responded by saying that whilst we do not display VAT separately the values with and without VAT are shown for every item. The VAT is found by subtracting the values from each item.

Mrs Hancock said there appears to be no record of the accounts being checked by Councillors. Cllr Rex responded and said Cllrs check the accounts and Annual Audit, in the process of agreeing the initial Annual return and a further check takes place when the Annual Accounts are published.

Whilst Mrs Hancock had concern regarding no records of Council not receiving a regular progress report, Cllr Rex said that all accounting information had been issued, as minuted, in November, January, March and April.

Cllr Rex reiterated, that LCC do have a Cashbook, it is computerised and is maintained and updated regularly.

Mrs Hancock said that she noted that no payslips had been issued to the Clerk (the Clerk being the only employee). Cllr Rex said that this comment would be noted and that HMRC 'Real Time' will now be used.

Currently the Assets register showed that the values were depreciated annually in line of inflation. Cllr Rex said that the installed cost was now shown and would be used consistently in the future.

Mrs Hancock referred to 'fund raising' activities and suggested that a receipt be issued for this money when received. Cllr Rex said there while there was a clear audit trail, this recommendation is noted.

**2320 COMPLETION OF ANNUAL RETURN**

Following a detailed and sometime critical discussion regarding our accounting system by Mrs Hancock, it was agreed the all the above points are noted and where necessary, updates would be applied to our accounting system.

**2321 ANY OTHER (URGENT) BUSINESS**

Cllr Jones said that the school bus was still pulling out across the A48 from St Brides Road to the Rock and Fountain road. LCC would establish from Newport County Council, what bus company were undertaking this dangerous practice and speak to them .

**2322 DATE OF NEXT MEETING**

Tuesday 17 September 2013 at 7.00 p.m.