

Ettington Parish Council

Report to Council

Date 7 October 2020

Item 11 Appendix 5

Authorisation of Payments

1 Background: Since Virtual Meetings have been held though payments have been authorized at meetings the paperwork has not been signed. Historically, each invoice has been signed by 2 Councillors at the meeting. This being the case the Clerk approached the Council's internal auditor, Trevor Gill, to seek his opinion on whether it would be acceptable for the schedule of payments to be authorised by two Councillors whilst meetings are held remotely. His response is below:

As discussed it is perfectly acceptable to provide a schedule of payments to be made to the meeting and for this schedule to be proposed and accepted in the normal manner. The financial statement should then be signed off by the chair of the meeting. The fact that there is a proposer and seconder will in my opinion replace the need for every invoice to be separately initialled.

However, I would suggest that in the first meeting that this new procedure is adopted then a specific agenda item should be raised covering the change in procedure and the minutes should be sufficient for this to be adopted. In these times of COVID 19 we have to be practical and revise procedures where we can and where there is no risk to proper financial control to reduce the risks of spreading the virus.

It might be worth considering amending the financial procedures in the future to incorporate this but I would not advocate doing this until the next review.

2 Action Required:

To consider the above and the **proposals** that :

- a) henceforth and backdated to commencement of Virtual meetings the schedule of payments to be authorised, as included in each meetings Finance Report is signed off by the Chairman. This will apply to meetings whether held remotely or live.
- b) When next the Finance Regulations are required to be updated as advised by WALC/NALC then this change also be included.