



**WEXHAM COURT  
PARISH COUNCIL**  
*Norway Drive, Slough SL2 5QW*  
*Website: wexhamcourt.org.uk*

**Item 1.3 Pre-Signing of Cheques** – I joined Wexham Court Parish Council (WCPC) on 15/08/2005 the pre-signing of cheques with one signatory was already in place when I joined and is part of the Standing Orders that remain in place. I raised some concerns but it was explained to me that it was sometimes difficult for the Clerk to obtain two signatures. The procedure covering this demands that one signature may be a councillor but the other signature must be the Chairman or in his absence the Head of Finance. In the first instance preference is for the Chairman and Head of Finance to sign cheques. ALL cheques are raised with supporting documentation and has been checked by the RFO that it is either a budgeted expense or a capital/approved expense that has been recorded in the minutes.

I have never raised a payment that is not in line with our procedures. If I am instructed by the Clerk to raise a payment that I do not deem has been properly authorized I raise the matter to full council, as was the case with the capital expenditure for the replacement heating and the HR Consultant.

Pre-Signed cheques actually stopped in January 2017, the Clerk has made an error in reporting this in the minutes, the cheque book is kept with me at all times and I was unable to attend meetings throughout 2017 and onwards.

**Delegated Powers** – neither the Clerk or RFO are allowed to make purchases outside of the budgeted expenditure without following proper procedure for approval through full council. Budgeted expenditure covers the daily running costs, mostly attributed to the Parish Hall and Allotments, for example, Gas, Electric, Waste removal, Cleaning products, Stationery etc.

**Precept** - The precept was discussed at a Finance and General Purpose Meeting see copy of email below

*On 22 Nov 2017, at 14:09, Tina Kellett*

*The Clerk has asked me to send out the summons to the Finance & General Purpose Meeting for Tuesday 28<sup>th</sup> November 2017 at 7pm.*

*If you are unable to attend please let the Clerk know in advance.*

*This is a very important meeting for the F&GP Committee (but all members are invited) as the Budget for 2018 -2019 will be reviewed, the capital reserves expenditure will be decided and the Precept Set for 2018-2019. The minutes from this meeting will then be presented to Full Council in the December meeting for approval and Slough Borough Council will be notified of the Precept.*

*Members of Public are excluded from this meeting.*

*Tina Kellett  
Responsible Finance Officer  
Wexham Court Parish Council*

*<WCPC Finance Letter to Councillors Nov 2017.docx>*

*<budget 2018 2019.pdf>*

*<staff hall and allotment rates 2017.pdf>*

This meeting was moved to the 05/12/17 wherein the precept and budget were approved. These minutes were then presented at the Full Council Meeting on 12/12/2017 and approved. However, the Clerk failed to detail that it covered the budget and approval of the precept and I have not been provided with the minutes for the December F&GP meeting.

**Approval of payments** - Council is provided with a list of cheques drawn, the procedure in place when I joined in 2005 is to produce a set of accounts monthly of a Cash Book nature on a spreadsheet that directly reconciles to the monthly bank statement, this forms part of the Standing Orders. It is not always possible to produce the cheques at the meeting as it must include salary payments that have yet to be calculated or hall hires that have taken place during the month. However, if council wish to put this change in place F&GP Committee needs to discuss how this may be effectively implemented and put before full council for approval with clear instructions to the RFO on how this is to be managed.

**Procurement** – Insurance, we are committed to using Aviva and receive a loyalty discount for doing so. Providing the quotation for renewal is within budget it may be taken up without requiring approval by council. However, as a courtesy council are always pre-advised of the renewal and the amount. We have attempted to obtain competitive quotes which is a long process and failed at the last attempt to be cheaper than the current insurers Aviva. I believe that Council are allowed to use their long time suppliers of services for continuity of supply providing they remain competitive. If council wish to explore other suppliers it must instruct the Clerk with ample time to do so and not at time of renewal which places the council at risk of not being insured.

**Capital Expenditure** - Council were in limbo for some time with the funds in the bank, as under the agreement of the first £150k received from Slough Borough Council for the Rescinding of Leased Land there was a clause that if Planning Permission was not given to SBC the money would have to be refunded. Therefore the money could not be spent or earmarked. I understand this restriction has now expired. However, I as the RFO has always warned council that it was not spending enough in the community for three years or more despite having sufficient funds to do so and requesting a supporting precept to enable the expenditure. The last budget produced in December 2017 clearly showed in red that council must discuss and earmark reserves for Capital Expenditure.

**Final comment:** I have not been instructed or authorized to respond to you but I cannot allow misconceptions to be reported that reflect on my professionalism and ability to carry out my role as RFO. Any Councilor or Member of Public or any other official body may scrutinize the accounts and question any item and require me to show supporting documentation and authorization to prove its authenticity and appropriateness.

Tina Kellett  
RFO  
Wexham Court Parish Council  
25/11/2018