

# EUXTON PARISH COUNCIL



Meeting arrangements: Full Council Meeting

Thursday, 17 November 2022, 7.15 pm start

**Annexe, Euxton PC Community Centre, Wigan Road, Euxton**

## A G E N D A

Doc. Ref

1. Apologies
2. Declarations of Interest and Dispensation Considerations  
Members are reminded of their responsibility to declare any interest in respect of any matters contained or brought up at any point in this meeting, in accordance with the current Code of Conduct. Council will consider dispensation requests.
3. Minutes of Council Meetings  
Approve the signing as a correct record, Full Council of 20 October 2022
4. Public Participation  
Matters brought to the Parish Council by residents. The Chair may limit a member of the public to 3 minutes of speaking in order to ensure the smooth running of the meeting. Overall this section will typically be limited to 20 minutes although the Chair may, at their discretion, extend this.
5. Statutory Business  
Planning - Consider planning report from Lead Member for Planning, approve responses and ratify responses made between meetings or to meet deadlines Item 5.1
6. Authorise the Sealing of Documents  
Recommendation from the Leisure Committee to sign a lease renewal for land at Primrose Hill
7. Financial Items
  - 7.1 Approve Expenditures for this month, and any submitted after the agenda Item 7.1
  - 7.2 Receive financial reports Item 7.2
8. Risk Assessment policy review Item 8  
Consider the circulated policy, review the document, update and approve
9. Review the effectiveness of the system of Internal Audit & Internal Auditor Plan Item 9  
Consider the circulated policy, review the document, update and approve
10. Matters for information  
*Notify the Chair prior to the meeting starts of any item to be brought up under this section. Only items of information, referral to another authority, or matters offered for consideration at a future meeting can be raised. No legal decisions can be taken.*

Papers to follow

*D. Platt*  
CLERK

Published: 11/11/22

Full Council meetings 2023 19 January, 16 February, 16 March, 20 April

Newsletter deadlines: 07/02/23 for March issue; 08/05/23 for June issue; 07/09/23 for September issue; 09/11/23 for December issue;

## Planning Report

17 November 2022

Date, Valid, Ref	Description/Location (click to be directed to www)	Comment/Recommendation
Ref. No: 22/01106/FULHH   Received: Tue 18 Oct 2022   Validated: Tue 18 Oct 2022	Single storey rear extension and associated alterations, including render to front elevation and front garden wall (following demolition of existing conservatory and front bay window) . 50 Queensway Euxton Chorley PR7 6PW	No observations
Ref. No: 22/01140/NOT   Received: Mon 31 Oct 2022   Validated: Mon 31 Oct 2022	Notification of intention to install 1no. 8m light pole for the provision of fixed line broadband electronic communications apparatus . Holmleigh Runshaw Lane Euxton Chorley	No observations
Ref. No: 22/01133/FUL   Received: Wed 26 Oct 2022   Validated: Wed 26 Oct 2022	Erection of a detached dwelling and garage, following demolition of existing buildings Land Between 26 And 28 Village Croft Euxton	There appears to satisfactory off-street parking
Ref. No: 22/01134/FUL   Received: Wed 26 Oct 2022   Validated: Wed 26 Oct 2022	Erection of a detached dwelling and garage, following demolition of existing buildings Land Adjacent To No. 2 Old School Lane Euxton Chorley	No objections
Ref. No: 22/01129/TPO   Received: Wed 26 Oct 2022   Validated: Thu 03 Nov 2022	Application for works to protected trees - Chorley BC TPO 7 (Euxton) 1998: Pruning of the lower branches along the line of protected trees . Harrock View Dawbers Lane Euxton Chorley	Std.A1
Ref. No: 22/01116/NOT   Received: Fri 21 Oct 2022   Validated: Fri 21 Oct 2022	Notification of intention to upgrade existing electronic communications apparatus including the replacement of an existing 17.5m mono with 1no. 20m mono, accommodating 6no. new antennas, the replacement of ground-based equipment cabinets and minor ancillary works .O2 Highway Mast Site NO 040794 Telecommunications Mast Euxton Lane Euxton	No observations
Ref. No: 22/01108/FULHH   Received: Wed 19 Oct 2022   Validated: Wed 19 Oct 2022	Single storey rear extension 19 Beaufort Close Buckshaw Village Chorley PR7 7LE	No observations
Ref. No: 22/01099/FULHH   Received: Mon 17 Oct 2022   Validated: Mon 17 Oct 2022	First floor side extension above existing single story extension 12 Ambleside Avenue Euxton Chorley PR7 6NX	2 bedroom extension, no observations
Ref. No: 22/01098/TPO   Received: Mon 17 Oct 2022   Validated: Tue 01 Nov 2022	Application for works to a protected tree - Chorley BC TPO 6 (Euxton) 1991: Oak T1 - 2 metre crown reduction 11 Beech Avenue Euxton Chorley PR7 6AZ	Std.A1
Ref. No: 22/01146/NOT   Received: Tue 01 Nov 2022   Validated: Tue 01 Nov 2022	Notification of intention to upgrade existing electronic communications apparatus including the replacement of the existing 17.5m monopole with a new 20m monopole accommodating 3no. new antennas and 1no. microwave dish, the replacement of 1no. equipment cabinet, along with minor ancillary works .Vodafone Telecommunication Mast Site No 37738 Balshaw Lane Euxton	No observations

## List of Payments made between 24/10/2022 and 14/11/2022

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
24/10/2022	Dell Products	192	62.35		IT
24/10/2022	MyPicture	193	153.00		Office pictures
24/10/2022	British Telecom	194	175.09		Telephony
24/10/2022	Easy Websites	195	98.40		Websites and email
24/10/2022	EE Mobile & Broadband	196	116.81		Mobiles
24/10/2022	Water Plus	197	378.93		Water
24/10/2022	Water Plus	198	280.20		Water/waste
24/10/2022	Water Plus	199	15.57		Water
24/10/2022	Euxton PC Community Centre	200	252.00		Room hires
24/10/2022	Floristic	201	140.00		Wreath
24/10/2022	Plusnet	202	6.55		Mobile
24/10/2022	Southern Electric	203	72.06		Electricity
24/10/2022	Peoples Pension	204	180.26		Pensions
24/10/2022	Southern Electric	205	72.06		Electricity
24/10/2022	Southern Electric	203A	-72.06		Electricity
01/11/2022	Easy Websites	206	98.40		Website & Emails
01/11/2022	Chorley Business & Technology	207	402.00		Office
01/11/2022	EE Mobile & Broadband	208	84.60		Mobiles
01/11/2022	EE Mobile & Broadband	208A	-3.00		Mobiles
14/11/2022	Lancashire Wildlife Trust	210	3,540.00		MGreen project
14/11/2022	DWG (NW) Ltd	211	2,120.00		Chapel Bk Initials
14/11/2022	J P Woodland	212	650.00		Tree works
14/11/2022	Glenroyde Garden Nurseries	213	121.50		Plants
14/11/2022	Pitchcare	214	238.19		Brush
14/11/2022	C&W Berry Ltd	215	41.16		Hardware
14/11/2022	Meika Ltd, Primrose Awnings	209	222.98		Equipment Bowling
14/11/2022	Sharrocks	216	235.00		Blower
<b>Total Payments</b>			<b>9,682.05</b>		

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
RBS Current Account	31/10/2022	207	579.08
RBS High Interest	31/10/2022	132	56,845.02
RBS Debit Card	31/10/2022	119	4,000.00
Public Sector Deposit Fund	31/10/2022	54	133,129.55
Unity Trust (Current)	14/11/2022	53	2,474.18
Unity Trust (Saver)	31/10/2022	40	99,786.12
TSB	02/05/2022	49	0.01
Co-op	05/04/2022	18	1.40
			<u>296,815.36</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
20/10/2022 181 Viking Direct Ltd		86.18	
14/11/2022 210 Lancashire Wildlife Trust		3,540.00	
14/11/2022 211 DWG (NW) Ltd		2,120.00	
14/11/2022 212 J P Woodland		650.00	
14/11/2022 213 Glenroyde Garden Nurseries		121.50	
14/11/2022 214 Pitchcare		238.19	
14/11/2022 215 C&W Berry Ltd		41.16	
14/11/2022 209 Meika Ltd, Primrose Awnings		222.98	
14/11/2022 216 Sharrocks		235.00	
			<u>7,255.01</u>
			289,560.35
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			289,560.35
		Balance per Cash Book is :-	289,560.35
		Difference Excluding Adjustments is :-	0.00
<u>Adjustments to Reconciliation</u>			
17/09/2020 112 TESCO		0.00	
			<u>0.00</u>
		Unreconciled Difference is :-	<u>0.00</u>

	Actual Year to Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>INCOME</b>						
120 Housekeeping						
1090 Income Publicity	698	0	(698)			0.0%
140 Council						
1100 Grants and Donations RCVD	1,709	0	(1,709)			0.0%
200 Amenity/Utility						
1100 Grants and Donations RCVD	454	0	(454)			0.0%
1550 Income Allotments	3,005	0	(3,005)			0.0%
1570 Income RRM	250	0	(250)			0.0%
220 Other						
1076 Precept	174,291	0	(174,291)			0.0%
1080 Bank Interest Received	1,142	0	(1,142)			0.0%
<b>TOTAL INCOME</b>	<b>181,549</b>	<b>0</b>	<b>(181,549)</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENDITURE</b>						
100 Employees						
4000 Employees	49,418	100,000	50,582		50,582	49.4%
120 Housekeeping						
4010 Payroll Services	315	1,200	885		885	26.3%
4020 Office Premises	5,618	7,000	1,382		1,382	80.3%
4070 Mileage	1,295	3,000	1,705		1,705	43.2%
4075 Employee Training	214	4,000	3,786		3,786	5.3%
4080 General Office	3,124	5,300	2,176		2,176	59.0%
4081 Covid Response	922	0	(922)		(922)	0.0%
4090 Communications	2,884	4,250	1,366		1,366	67.9%
4100 Insurance	6,154	4,000	(2,154)		(2,154)	153.8%
4120 Audit	738	1,650	913		913	44.7%
4130 Legal Fees/Planning Investig	40	5,000	4,960		4,960	0.8%
140 Council						
4211 Councillor Training	60	500	440		440	12.0%
4220 Elections and Parish Poll Fund	1,199	0	(1,199)		(1,199)	0.0%
160 Grants/S137						
4250 Grants	55	6,000	5,945		5,945	0.9%
4260 Christmas Celebrations	0	3,000	3,000		3,000	0.0%
180 Special Events/Projects						
4300 Euxton Gala	0	1,500	1,500		1,500	0.0%
4310 Road Safety/SPID	0	2,500	2,500		2,500	0.0%
4340 Community Engagement	178	600	422		422	29.6%
4350 ECO/Trees/Foot/Cycle	0	5,000	5,000		5,000	0.0%
4380 Heritage Projects	0	2,000	2,000		2,000	0.0%
4390 Defibrillator Project	0	4,000	4,000		4,000	0.0%
4410 Monarch Passing	140	500	360		360	28.0%
4581 War Memorial	0	500	500		500	0.0%
200 Amenity/Utility						
4500 Utilities	1,808	1,400	(408)		(408)	129.1%
4510 Gardens/Planting/Competitions	4,476	10,000	5,524		5,524	44.8%
4520 Allotments	1,782	14,618	12,836		12,836	12.2%

	Actual Year to Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4530 Millennium Green	4,080	8,000	3,920		3,920	51.0%
4540 All Purpose Committee	0	2,500	2,500		2,500	0.0%
4550 Balshaw Lane area 3 renewal	0	5,000	5,000		5,000	0.0%
4560 Multi/All Weather Greenside (n	0	5,000	5,000		5,000	0.0%
4570 Amenity/Open Space RRM	7,361	42,000	34,639		34,639	17.5%
4580 Land Fund/Amenity	(2)	0	2		2	0.0%
4581 War Memorial	150	0	(150)		(150)	0.0%
4585 Street Sweeping Machine Fund	3,350	4,250	900		900	78.8%
<b>TOTAL EXPENDITURE</b>	<b>95,358</b>	<b>254,268</b>	<b>158,910</b>	<b>0</b>	<b>158,910</b>	<b>37.5%</b>
Total Income	181,549	0	(181,549)			0.0%
Total Expenditure	95,358	254,268	158,910	0	158,910	37.5%
Net Income over Expenditure	<u>86,191</u>	<u>(254,268)</u>	<u>(340,459)</u>			
plus Transfer From EMR	5,470					
less Transfer From EMR	0					
Movement to/(from) Gen Reserve	<u>91,661</u>	<u>(254,268)</u>	<u>(345,929)</u>			

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<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR Emergency Fund	12,564.10	10,000.00	22,564.10
321 EMR Grants In	5,366.79	-921.80	4,444.99
330 EMR Land Fund	33,166.77	31,252.00	64,418.77
340 EMR Street Machines	-687.46	687.46	0.00
350 EMR Ransnap Brook	279.00		279.00
360 EMR Elections Fund	3,500.00	8,248.38	11,748.38
370 EMR CIL	0.00	0.00	0.00
380 EMR Balshaw Villa	6,131.62		6,131.62
390 EMR Greenside Pkg Fund	5,400.00		5,400.00
	<u>65,720.82</u>	<u>49,266.04</u>	<u>114,986.86</u>

<b>SUBJECT TO CONTRACT WITHOUT PREJUDICE SUBJECT TO APPROVAL</b>	
<b>TERMS AND CONDITIONS FOR THE LEASING OF LAND TO THE REAR OF PRIMROSE HILL COUNTY PRIMARY SCHOOL, PRIMROSE HILL ROAD, EUXTON, CHORLEY LANCASHIRE</b>	
<b>Landlord</b>	Lancashire County Council PO BOX 26 County Hall Preston Lancashire PR1 8RE
<b>Tenant</b>	Euxton Parish Council C/O 9 Ambleside Avenue Euxton Chorley PR7 6NX
<b>Property</b>	The Land associated with this lease is the plot of land to the rear of the Retained Land, as shown edged red on the attached plan.
<b>Retained Land</b>	Primrose Hill County Primary School, Primrose Hill Road Euxton Chorley Lancashire PR7 6BA As shown edged blue on the plan.
<b>Term</b>	7 years
<b>Commencement Date</b>	TBC
<b>Permitted Use</b>	The Tenant must not use the property for any purpose other than open space and recreation facilities.
<b>Annual Rent</b>	One pound (£1.00) per annum.
<b>Subletting / Assignment</b>	The Tenant shall not assign, underlet or otherwise dispose of the whole or any part of its interest in the Land nor part with or share possession of the Land or any part of it, without prior written consent of the Council, which shall not be unreasonably withheld or delayed.
<b>Rates, Taxes and Outgoings.</b>	The Tenant shall pay all assessments, duties, levies, rates and taxes in respect of their occupation and use of the Land.
<b>Repair and Decoration</b>	The Tenant shall at all times during the Term, keep the grass on the Land in a tidy and healthy condition.



<b>Fencing / Boundary</b>	The Tenant shall at all times during the Term be responsible to fence and maintain in good repair and condition, the boundaries shown between the points marked A-B and B-C on the attached plan.
<b>Disturbance / Nuisance</b>	The Tenant must not use the land for any purpose which may cause a nuisance to neighbouring land or which may hinder the Lessors enjoyment of the Retained Land, as shown edged blue on the annexed plan.
<b>Indemnity</b>	The Tenant shall indemnify and keep indemnified the Council against all actions, claims, costs, demands, expenses and liabilities arising out of the occupation and use of the Land by the Tenant.
<b>Break Clause</b>	Either party may determine this lease by giving the other party no less than 6 months and no more than 12 months written notice.
<b>Reinstatement</b>	At the end or sooner termination of the term, the Tenant shall reinstate the land to the use it had prior to the commencement of the lease, and include if requested, the removal of any Parish Council notice board or goal posts.
<b>Insurance</b>	The Tenant shall indemnify and keep indemnified the Council against all actions, claims, costs, demands, expenses and liabilities arising out of the occupation and use of the Land by the Tenant.
<b>L&amp;T Act 1954</b>	This lease will be exempt from the provisions of Landlord and Tenant Act 1954, sections 24-28.
<b>Conditions</b>	All other terms to remain as per the existing agreement.

I confirm I have read the above and agree to the same.

Signed:

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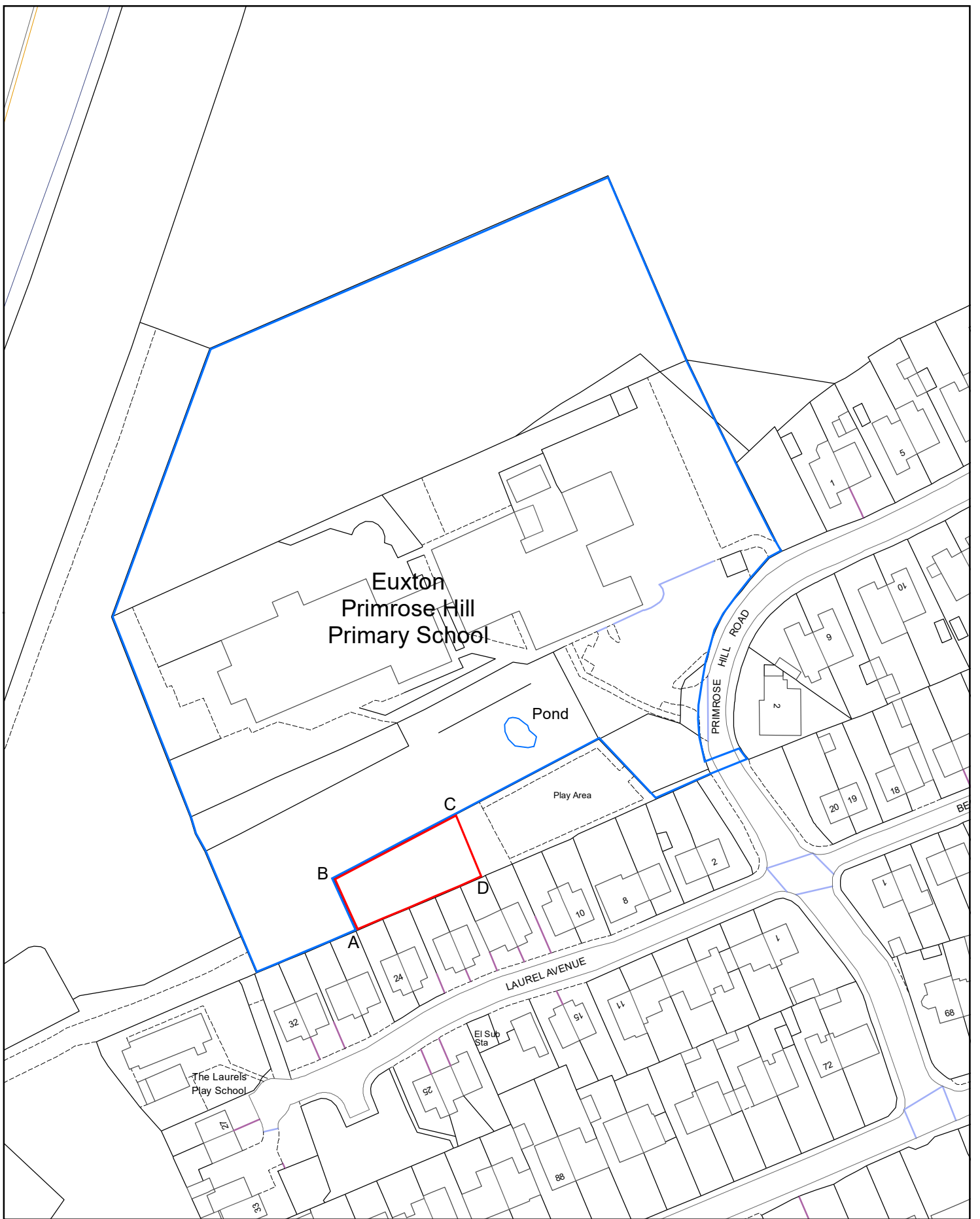
(For and on behalf of the Tenant)

Printed:

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Date

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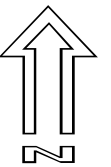


**EUXTON**  
Primrose Hill CPS

Original scale: 1:1,250 @ A4

Scale should always be verified in case of unintentional distortion during reproduction

Grid Ref: SD5419ne	Plan Ref: v1.5p
File Ref: EST/MC	Date: 24.08.22
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No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
<b>FINANCE</b>							
1	Financial book-keeping and processes	Ensuring the Council's book-keeping is accurately carried out. VAT accounted for and recovered. Employee Tax/Nl paid.	Electronic finance system from 1 April 2017. System accounts for VAT with simple printable claim form. 2018/19 first year of accounting on Receipts & Payments sytem Tax/Nl informed by salary services and paid.	Ensure time is available to receive any updating training on the accounting system to ensure Accounts are completed on time.		G	
2	Bank and banking	Keeping to FSCS protection, keeping control of numerous accounts	Council reviewed and adjusted the Financial Regulations 17/09/20. Regular checks are preformed and internal Cllr audit system in place.	Ensure transfers are carried out to keep balances at £75K per account or below.		G	
3	Bank and banking	Debit card	Council has Financial Regulations which set out the processes. Debit Card (new in Jul16) replaced in Sept22 with Barclaycard - Clerk with its own pin number	Review new card and cancel RBS Debit card when review ok		G	
4	Salaries and associated costs	Salary paid / calculated incorrectly Pension process mistakes	Council outsources its salary process (from Apr16). Pension provision was decided through a professional company and administered by salary services company	Process of external salary provider works well.		G	
5	Election costs	Risk of cost from an election or Parish Poll if one took place	Council budget for such occurrence and so the risk impact is low, the prospect cannot be lowered as it is a democratic process, rather than a choice. Impact low as long has a budget set aside.	Review budget amount each year to ensure it is current. Review whole budget at precept prior to election year (next May22)	In budgets as an EMR	G	
6	Annual audit (Internal)	Appointment of Internal Auditor and scope of work	The Council appoints an Internal Auditor annually. It carries out a 'Review the Effectiveness of the system of Internal Control' annually.	Auditor re-appointed for y/ending 2020/21	Due to Covid the books 19/20 & 20/21 had to all be assessed electronically - this worked well but caused more work by Clerk in short-term not long-term.	G	
7	Annual audit (External)	Failing to supply the correct information for the External Auditor, risk of receiving an 'Intermediate Audit'. Failure to close accounts by 30/9	External Auditor is appointed for the Council. It specifies the information to be submitted. Risk of getting an Intermediate Audit cannot be mitigated it is the External Auditors random choice.	External Auditor contract is due to be re-let by SAAA (the appointing body) - await to hear the company we are allocated	Ext.Auditor caused an exception on the Audit to do it not reporting the Audit completed in time to the Council.	G	Look out for new Auditor

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
8	Supplier Fraud	Risk of supplier details being incorrect, replaced fraudulently, paying incorrect company	Financial Regs gives instructions at: 5.12 & 6.17	Change of bank details needs to be checked by 2 members. A programme of regular checks of standing data with suppliers		G	Cleansing of old suppliers on the electronic bank system needs to be carried out
<b>OPERATIONS</b>							
9	Legionella in Council buildings	Risk of Legionnaires being in the water pipes	Tests with special temperature meters take place weekly/monthly/quarterly by trained staff. A report sheet is completed for every test on every item of equipment (ie, taps, showers etc) and submitted to Clerk for archiving.			G	
10	Pavilion Building	Risks of break in, damage, poor maintenance, theft, fire, flood. Cleanliness for Covid.	Insured. Checked regularly (6 days a week) by employees and damages reported. Users also monitor and report problems. PPE and cleaning products bought for building. Users have own plan and RA.	Continue with inspections and reports. Cleaning regime in practice.		G	
11	Lighting at Skate Park	Risks of abuse, litter, noise or vandalism of items	Insured. Checked 6 days a week by employees (as above). Annual professional inspection report.	Continue with inspections and reports.		G	
12	Amenity facilities - Inspections and repairs of skate park, play areas, other areas	Risk created from poor repair, litter left or dangerous items, equipment damage, items need repair. Personal injury.	Insured. All public amenity land and equipment is inspected beyond Insurers requirements, quarterly by a Borough inspector, weekly by trained employees who submit written inspection report for this action. Annual Inspection report. Vandalism cannot be anticipated and can be dangerous.	Ensure weekly/ quarterly/ annual inspections carried out. Actions required reported on these reports are carried out.		G	
13	Equipment storage	Loss due to theft, damage, damp, fire etc	Equipment insured, storage area is checked and adequate for purposes	Existing procedure adequate.		G	
14	Street furniture - Notice boards, seats, planters, signs etc	Risk/damage/ injury to third parties, Road side safety	Locations have approval by relevant parties, some are covered by insurance. Inspected regularly by the Clerk or caretakers. Employees mindful of roadside safety when working. Visual inspections when passing by employees. Risk of vehicle collision cannot be reduced.	Existing procedure adequate.		G	
15	Email system for Councillors	Hacking, bugs or virus, mis-information, mis-representation - financial risk of action or damage to equipment	The Councillor email addresses are password protected. Councillors who have Euxton email have guidance/training and agreed their own equipment has virus protection on it.	All current Cllrs have a Council email. System works well.	Reports of some spam and phishing but not much - no more than any other email address - report to provider to check.	G	

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
16	Project Management	New Projects - guidelines not specified or outcomes not set, overspend or lack of control of the project	Council devised a Project Management Form for new projects to complete which covers all the necessary requirements	Ensure the template document is completed for projects	Review documents with gateways/regular progress review points - when there are current projects	G	
17	Project Management	Tender process	Council has Financial Regulations in place which set out the processes.	Ensure regulations are referred to prior and during large project to ensure compliance.	Monitor new projects to assess against new regulations and review regulations if changes are	G	
18	Fraud	Fraud by staff. Actions undertaken by staff	Insurance in place, Employee Guidelines, Continuity Plan, H&S guidelines, Fraud/Corruption Detection and Prevention, Financial Regulations policies are all in place. Fidelity insurance set at higher level.	Fidelity Insurance @£600K - 3 year deal void. Began single years cover Oct21		G	Review Fraud policy.
18	Meeting location	Adequacy of venue, Health & Safety of venue for members of the public, visitors, employees and Councillors	Council Meetings are normally held at Euxton PC Community Centre. The premises and the facilities are considered to be good for the Clerk, Councillors and Public. Any problems will be reported. Other venues would need to be H&S checked for access and working conditions.	Existing location adequate. If new positions identified, all safety aspects should be considered in the review.	Ensure risks considered if a new venue is used.	G	Query about disabled toilet raised. Response from provider was that space was limited to create larger area.
19	Risks and risk assessments	Risks of buildings, work tasks, visitors, staff	Risk assessment of materials, equipment, duties, roles, etc. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with procedures. Equipment is only used by employees who have undergone training required for use. Insurance for staff and equipment is covered.	Risk assessments undertaken. Lone working training undertaken by all staff June/Jul2017 Personnel Committee reviewed all risk assessments done by ETJ.		G	Check for review dates
<b>LEGALITIES</b>							
20	Legal powers	Illegal activity or payments	All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings, including a reference to the power used. Councillors can request advice.	Follow procedures and Clerk to check Power references and seek advice for new or unusual projects. Refer to Financial Regulations		G	
21	Statutory notices	Risk of accuracy and legality of notices such as Agenda/Minutes	Most Council notices follow legislation, guidance in the Communications Policy and the Clerk's legal reference book.	Clerk training and reading materials to be kept up to date		G	

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
22	Data protection and data processing	Policy, Provision, failing	The Council is registered with the Data Protection Agency and follows guidance supplied by the Info Commissioner.	Registration is renewed annually. Ensure that the Council is following the guidance.	Council appointed a GDPR Lead Member Cllr A Oddy. Legislation changed 2018 - working through compliance and rules presently	Y	Still some policies to finalise
23	Freedom of Information Act	Policy, Provision, failing	The Council has a 'model publication scheme' in place.	Monitor requests made under the FOI Act. Ongoing.		G	Check for review dates
<b>CONTINUITY/PROTECTION</b>							
24	Business continuity	Business interrupted due to paper records loss	Essential paper items scanned (electronic). Electronic financial files are backed up. Cloud storage in place/continuous back up for electronic files. Access for Chair/VC is set up and in event of a Clerk absence all info in 'Continuity' file goes to them. Retention list advises where documents/access for items is located (15/09/16)	Check essential papers are kept. Check 'Retention List' up to date. Check Cloud subscription up to date. Check PC back-ups taken. Check 'Continuity' file up to date regularly.		G	
25	Business continuity	Clerk incapacitated/ unavailable for a period of time.	Council has a Deputy Clerk (designate) who can cover. No pre-arranged provision for cover if both unavailable. Chair/VC can take enquiries. In absence the Chair/VC will receive 'Continuity' file.	Needs to be reviewed and updated		G	
26	Business continuity	Risk of loss of internet access at Clerk's home and so unable to perform works	Internet is with reputable provider. Access can be gained to records via another venue eg. Library or community centre wifi, or Council's mobile or personal BB temporarily.	Review if this ever happens of how effective back-up measures have been. Not happened within year.		G	
27	Confidentiality	Protection of Council information and files.	Council lap-top is password protected, as is the email system and www update system. Files are backed up on Cloud, which is password protected. The lap-top has up-to-date Virus protection on it.	Ensure subscriptions are kept up-to-date		G	
28	Insurance	Risk of inadequate insurance cover and the Council's compliance	Council reviews its cover regularly and monitor its assets annually. Internal Cllr Audit in place to satisfy Fidelity Insurance Cover.	Due to an outstanding claim the insurance cover was retained with the same company in 21~22 and 22~23	Needs review when claim has been settled at the next renewal date.	Y	

**REVIEW OF EFFECTIVENESS OF THE SYSTEM OF INTERNAL AUDIT**

Item 9

**APPENDIX A - Meeting the Standards**

<b>Expected Standard</b>	<b>Evidence of Achievement</b>	<b>Response</b>
1. Scope of internal audit	Internal Audit Tests (Auditor provided with a pro-forma to complete called 'Internal Audit Plan')	Yes
2. Independence	<ul style="list-style-type: none"> <li>- Internal Auditor has direct access to those charged with governance.</li> <li>- Reports are made in own name to management/Council via a report.</li> <li>- Auditor does not have any other role within the council.</li> </ul>	Yes
		Yes
		Yes
3. Competence	No evidence that internal audit work has not been carried out ethically, with integrity and objectivity.	Yes
4. Relationships	<ul style="list-style-type: none"> <li>- RFO is consulted on the internal audit plan and on the scope of each audit.</li> <li>- Responsibilities for officers and internal audit are defined in relation to internal control, risk management.</li> <li>- The responsibilities of Council Members are understood; training of members is carried out as necessary.</li> </ul>	Yes
		Yes
		Yes
5. Audit Planning and reporting	<ul style="list-style-type: none"> <li>- The Internal Audit Plan properly takes account of corporate risk.</li> <li>- The plan has been approved by the Council.</li> <li>- Internal Auditor has reported in accordance with the plan.</li> </ul>	Yes
		Yes
		Yes

**APPENDIX B - Characteristics of Effectiveness**

<b>Characteristics of 'effectiveness'</b>	<b>Evidence of Achievement</b>	<b>Response</b>
Internal audit work is planned	Planned Internal audit work is based on risk assessment and designed to meet the body's governance assurance needs.	Yes
Understanding the Council's needs and objectives	The annual audit plan demonstrates how audit work will provide assurance in relation to the body's annual governance statement.	Yes
Be seen as a catalyst for change	Supportive role of audit for corporate developments such as corporate governance review, risk management and ethics.	Yes
Add value and assist the Council to achieve its objectives	Demonstrated through positive Council response to recommendations and follow up action where called for.	Yes
Be forward looking	Changes on national agenda are considered when the Internal Audit guidance is reviewed. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	Yes
Be challenging	Internal audit focuses on risks and encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations. The aim of this is to encourage greater ownership of the control environment.	Yes
Ensure the right resources are available	<ul style="list-style-type: none"> <li>- Adequate resource is made available for internal audit to complete its work.</li> <li>- Internal auditor understands the body and the legal and corporate framework in which it operates.</li> </ul>	Yes
		Yes

Reviewed by Council, Council Meeting Date: 11/11/22

**REVIEW OF EFFECTIVENESS OF THE SYSTEM OF INTERNAL AUDIT**

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**AUDIT PLAN INTERNAL AUDITOR**

Internal Control	Suggested test	Response
Proper bookkeeping	<ul style="list-style-type: none"> <li>- Is the cashbook maintained and up to date?</li> <li>- Is the cashbook arithmetic correct?</li> <li>- Is the cashbook regularly balance?</li> </ul>	
a) Standing Orders and Financial Regulations b) Payment controls	<ul style="list-style-type: none"> <li>- Has the Council formally adopted standing orders and financial regulations?</li> <li>- Has a Responsible Financial Officer been appointed with specified duties?</li> <li>- Have items or services above a de minimis amount been competitively purchased?</li> <li>- Are payments in the cashbook supported by invoices, authorised and minuted?</li> <li>- Has VAT on payments been identified, recorded and reclaimed?</li> <li>- Is s137 expenditure separately recorded and within statutory limits?</li> </ul>	
Risk management arrangements	<ul style="list-style-type: none"> <li>- Does a scan of minutes identify any unusual financial activity?</li> <li>- Do the minutes record the council carrying out an annual risk assessment?</li> <li>- Is insurance cover appropriate and adequate?</li> <li>- Are internal financial controls documented and regularly reviewed?</li> </ul>	
Budgetary controls	<ul style="list-style-type: none"> <li>- Has the Council prepared an annual budget in support of its precept?</li> <li>- Is actual expenditure against the budget regularly reported to the Council?</li> <li>- Are there any significant unexplained variances from budget?</li> </ul>	
Income controls	<ul style="list-style-type: none"> <li>- Is income properly recorded and promptly banked?</li> <li>- Does the precept recorded in the cashbook agree to the District Council's notification?</li> <li>- Are security controls over cash adequate and effective?</li> </ul>	
Petty cash procedures	<ul style="list-style-type: none"> <li>- Is all petty cash spent recorded and supported by VAT invoices/receipts?</li> <li>- Is petty cash expenditure reported to each Council meeting?</li> <li>- Is petty cash reimbursement carried out regularly?</li> </ul>	N/A
Payroll controls	<ul style="list-style-type: none"> <li>- Do salaries paid agree with those approved by the Council?</li> <li>- Are other payments to the Clerk reasonable and approved by the Council?</li> <li>- Has PAYE/NIC been properly operated by the Council as an employer?</li> </ul>	
Asset controls	<ul style="list-style-type: none"> <li>- Does the Council keep an asset register of all material assets owned?</li> <li>- Are the Asset/Investments registers up to date?</li> <li>- Do asset insurance valuations agree with those in the asset register?</li> </ul>	
Project Management Practices	<ul style="list-style-type: none"> <li>- Review projects against Project Management Plans</li> </ul>	
Bank reconciliation	<ul style="list-style-type: none"> <li>- Is there bank reconciliation for each amount?</li> <li>- Is bank reconciliation carried out regularly on the receipt of statements?</li> <li>- Are there any unexplained balancing entries in any reconciliation?</li> </ul>	
Year end procedures	<ul style="list-style-type: none"> <li>- Are year-end accounts prepared on the correct accounting basis (R&amp;P)?</li> <li>- Do accounts agree with the cash book?</li> <li>- Is there any audit trail from underlying financial records to the accounts?</li> </ul>	

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