

EUXTON PARISH COUNCIL



Meeting arrangements: Full Council Meeting

Thursday, 18 November 2021, 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 21 October 2021
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
6. Financial Items
 - 6.1 Approve Expenditures for this month, and any submitted after the agenda Item 6.1
 - 6.2 Receive financial reports (Items: a Income, b Reconciliation, c Budgets) Item 6.2
7. Memorial Policy
Consider the drafted policy to guide the placement of requested memorials in the village Item 7
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.

D. Platt
CLERK

Published: 11/11/21

Full Council meetings 2021: 20 January, 17 February, 17 March, 21 April, 19 May AGM

Newsletter deadlines: 07/02/22 for March issue; 08/05/22 for June issue; 07/09/22 for September issue; 09/11/22 for December issue;

Date, Valid, Ref	Description/Location (click to be directed to www)	Comment/Recommendation
Ref. No: 21/01273/DIS Received: Wed 27 Oct 2021 Validated: Wed 27 Oct 2021	Application to discharge conditions 4 (facing materials), 6 (boundary treatment) and 7 (dwelling emission rate) attached to reserved matters consent 20/01142/REM - Reserved matters application (appearance, layout, scale and landscaping) for the erection of 3no. detached dwellings (Phases 3, 4 and 6a) pursuant to outline planning permission 15/00162/OUTMAJ (Outline application for a self-build residential development comprising up to 8 detached dwellings with all matters reserved save for access) Euxton Mill Dawbers Lane Euxton	Boundary fencing and energy assessments. Appears to only include plots 2 & 3. Not the 3 dwellings in the application!
Ref. No: 21/01266/FUL Received: Tue 26 Oct 2021 Validated: Wed 27 Oct 2021	Erection of a wall at the entrance of recreation area Group 1 Euxton Lane Euxton	2.2m x 1.6 Brick wall with Persimmon Homes Logo in center facing Brookwood Way/Heyford Av
Ref. No: 21/01332/CLPUD Received: Wed 10 Nov 2021 Validated: Wed 10 Nov 2021	Application for a certificate of lawfulness for a proposed single storey rear extension Willow Field Runshaw Lane Euxton Chorley PR7 6HA	No observations
Ref. No: 21/01321/FULHH Received: Tue 09 Nov 2021 Validated: Tue 09 Nov 2021	Part two storey, part single storey side extension (following demolition of existing single storey extensions) Woodcock Fold Farm Euxton Lane Euxton Chorley PR7 6DL	Increased footprint but no additional bedrooms
Ref. No: 21/01313/FULHH Received: Fri 05 Nov 2021 Validated: Fri 05 Nov 2021	New Front Single Storey Porch Extension 34 Anderton Road Euxton Chorley PR7 6JA	No observations
Ref. No: 21/01272/FULHH Received: Wed 27 Oct 2021 Validated: Tue 09 Nov 2021	Erection of a single storey rear conservatory (Retrospective) and single storey side extension. 63 Park Avenue Euxton Chorley PR7 6JQ	Bin 1

Current Bank A/c

List of Payments made between 25/10/2021 and 12/11/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
25/10/2021	Plusnet	172	6.00		Allot mobile
25/10/2021	Harkness Roses Ltd	173	122.91		Roses HMQEII
25/10/2021	Wilcock & Son	174	26.50		Hardware
25/10/2021	Furniture at Work	175	354.38		Tables
25/10/2021	Amazon	176	61.83		Batteries
25/10/2021	Water Plus	178	20.43		Water
25/10/2021	Came & Co	179	5,403.40		Insurance
12/11/2021	Southern Electric	177	140.85		Electric
12/11/2021	Easy Websites	180	80.40		Www and Emails
12/11/2021	EE Mobile & Broadband	181	6.00		Allot mobile
12/11/2021	British Telecom	182	111.06		Telephony
12/11/2021	JRB Enterprise Ltd	183	2,070.00		Dog bags
12/11/2021	Weldbank Plastic Co Ltd	184	554.40		Black bags
12/11/2021	Pole Green Nurseries	185	169.76		Plants
12/11/2021	C&W Berry Ltd	186	45.89		Hardware
12/11/2021	Rialtas Business Solutions	187	148.80		Acctng Software
12/11/2021	B&Q DIY	188	12.80		Hardware
12/11/2021	B&Q DIY	189	61.16		Hardware
12/11/2021	Screwfix	190	65.42		Hardware
12/11/2021	HMRC	191	1,206.19		Tax&NI Nov21
12/11/2021	Staff salaries	192	5,806.12		November 21 salaries
Total Payments			16,474.30		

Detailed Income & Expenditure by Budget Heading 12/11/2021

Council Detail Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>100 Employees</u>						
4000 Employees	(60,759)	(90,000)	29,241		29,241	
<u>120 Housekeeping</u>						
1090 Income Publicity	300	0	(300)			
4010 Payroll Services	(550)	(1,200)	650		650	
4070 Mileage	(1,413)	(3,000)	1,587		1,587	
4075 Employee Training	(308)	(3,000)	2,692		2,692	
4080 General Office	(3,008)	(5,300)	2,292		2,292	
4090 Communications	(2,420)	(4,100)	1,680		1,680	
4100 Insurance	(5,403)	(3,750)	(1,653)		(1,653)	
4120 Audit	169	(1,500)	1,669		1,669	
4130 Legal Fees/Planning Investig	(1,115)	(5,000)	3,885		3,885	
<u>140 Council</u>						
1100 Grants and Donations RCVD	1,709	0	(1,709)			
4211 Councillor Training	0	(250)	250		250	
<u>160 Grants/S137</u>						
1100 Grants and Donations RCVD	900	0	(900)			900
4250 Grants	(30,000)	(6,000)	(24,000)		(24,000)	30,000
4260 Christmas Celebrations	(188)	(3,000)	2,813		2,813	
<u>180 Special Events/Projects</u>						
4300 Euxton Gala	0	(1,500)	1,500		1,500	
4310 Road Safety/SPID	(8,857)	(2,500)	(6,357)		(6,357)	8,857
4320 Footways/Cycleways	0	(250)	250		250	
4340 Community Engagement	0	(250)	250		250	
4350 ECO Projects	0	(8,000)	8,000		8,000	
4380 Heritage Projects	0	(3,000)	3,000		3,000	
4390 Defibrillator Project	0	(4,000)	4,000		4,000	
4410 Monarch Passing	(64)	(500)	436		436	
4581 War Memorial	0	(500)	500		500	
<u>200 Amenity/Utility</u>						
1510 Income Gardens/planting	143	0	(143)			
1550 Income Allotments	1,984	0	(1,984)			
1570 Income RRM	4,899	0	(4,899)			2,700
4500 Utilities	(1,034)	(1,400)	366		366	
4510 Gardens/Planting/Competitions	(2,341)	(10,000)	7,659		7,659	292
4520 Allotments	(197,563)	(21,722)	(175,841)		(175,841)	181,457
4530 Millennium Green	0	(10,000)	10,000		10,000	
4540 All Purpose Committee	0	(2,500)	2,500		2,500	
4560 Multi/All Weather Greenside (n	0	(1,500)	1,500		1,500	

Detailed Income & Expenditure by Budget Heading 12/11/2021

Council Detail Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4570 Amenity/Open Space RRM	(45,113)	(35,000)	(10,113)		(10,113)	35,924
4585 Street Sweeping Machine Fund	(3,242)	0	(3,242)		(3,242)	3,242
<u>220 Other</u>						
1076 Precept	165,411	0	(165,411)			
1080 Bank Interest Received	69	0	(69)			
1620 Income CIL	0	0	0			11,719
Grand Totals:- Income	175,415	0	(175,415)			
Expenditure	363,208	228,722	(134,486)	0	(134,486)	
Net Income over Expenditure	(187,793)	(228,722)	(40,929)			
plus Transfer From EMR	259,684					
less Transfer From EMR	15,405					
Movement to/(from) Gen Reserve	56,486					

**Bank Reconciliation Statement as at 12/11/2021
for Cashbook 1 - Current Bank A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
RBS Current Account	28/10/2021	195	523.39
RBS High Interest	29/10/2021	120	7,828.59
TSB - Current	15/06/2021		17.18
Coop - Current	15/06/2021		973.09
Barclays Current	21/10/2021		65.00
Santander	02/11/2021	112021	1,408.54
RBS Debit Card	29/10/2021	96	4,000.00
TSB - Savings	01/11/2021	43	163.61
Coop - Savings	15/06/2021		10,123.22
Barclays Savings	21/10/2021		272.39
Public Sector Deposit Fund	31/10/2021	42	152,231.32
Unity Trust (Current)	28/10/2021	37	2,324.72
Unity Trust (Saver)	28/10/2021	28	43,427.81
			<u>223,358.86</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
21/10/2021 161 Delivered NW		378.95	
			<u>378.95</u>
			222,979.91
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			222,979.91
		Balance per Cash Book is :-	222,979.91
		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 :-	0.00

Euxton Parish Council - Report for Council
Draft policy on (non-financial) memorial donations to the Council
Cllr Vyn Thornhill

- 1) The March 2021 meeting of the Council asked for a draft policy document to be prepared for the Leisure Committee in respect of non - financial memorial donations to the Council

- 2) The Leisure Committee considered a draft policy at the meeting. Comments made then have been incorporated in the attached draft which is now offered to the Council for comment and/or approval.

Euxton Parish Council**Draft policy with respect to memorial donations****1) Introduction**

The Parish Council owns or controls a number of areas of land in the Parish (see Appendix) and receives requests for memorials to be located on these sites in memory of persons or events. The memorials most usually requested are of individual or groups of trees, with or without memorial plaques, benches, again with or without memorial plaques, or simply memorial plaques.

Whilst the Council is sympathetic to all such requests it is often placed in difficulties in responding as the requests are sometimes for memorials that do not accord with the Council's management strategies for the areas concerned. They could also create a precedent that make it difficult for the Council to refuse (if it wanted to) subsequent applications for similar memorials in the same or a different location. The Council, however, has no guidance that assists in responding to requests and this document seeks to remedy that deficiency.

The document sets down a number of general points of guidance and also, in the appendix, describes some of the particular issues that apply to each of the areas listed.

2) Guidance**a) Plaques**

The Council will not, for any of its sites, accept simple memorial plaques for individuals. To do so would create a precedent that would make it difficult to refuse further requests.

Plaques commemorating events would be considered individually but would only be favourably viewed if they related to an event of Parish wide interest.

b) Benches, picnic tables etc

The Council welcomes donations of benches, picnic tables etc with or without memorial plaques, but only in locations where they would have practical value and would not be obtrusive in an otherwise attractive location. The Appendix contains further guidance. Donated benches must be able to withstand the severe treatment that they may receive in a public location and should be of the type which the Council currently provides for new and replacement seating. Benches are often located on the public highway for which Lancashire County Council is the responsible authority. The Parish Council will liaise with the County Council on the donor's behalf to seek approval to a proposed location and will assume responsibility for maintenance of the bench.

c) Trees

The Council would welcome donation of individual trees or groups of trees, with or without memorial plaques. Donations must, however, respect the nature of the recipient site and not conflict with it. Many sites, including those which already have trees, may not be

suitable for tree planting or may not be suitable for particular types of tree. The appendix contains further guidance.

d) Planters

The Council welcomes donations of planters, with or without memorial plaques, provided that they are to the Council's current specification, and will assist in finding a suitable location. These are often on the public highway for which Lancashire County Council is the responsible authority. The Parish Council will liaise with the County Council on the donor's behalf to seek approval to a proposed location and will maintain and replant the planter under the planting scheme operating in the Parish.

e) Flowers etc

The Council will not permit memorial sites to be further recorded by permanent or semi-permanent additions such as plants or objects made from non-biodegradable materials such as plastic, metal etc. These will be removed. Fresh flowers etc, preferably without wrapping, will be removed after a short interval.

f) Other donations

Other proposed donations and proposed donations of benches, planters etc which differ significantly from the Council's standard provision, as described above, would be considered individually.

This document will be reviewed periodically and changed if appropriate.

Appendix 1

This section gives further information and advice on some sites owned or controlled by the Euxton Parish Council which may be appropriate for donations

1) Euxton Millennium Green

The Green is a large and very attractive area of pond and grassland dominated by surrounding trees and containing several informal planted copses of native trees. Although much of the grassland is regularly mown, the general appearance of the Green is a casual blend of trees and open spaces.

It could accommodate additional seating.

It could accommodate further tree planting either of individual trees, additional small groups of native deciduous trees or additions to existing tree groupings.

Exotic individual trees, conifers or formal groupings of trees (eg avenues) are not considered appropriate.

2) Balshaw Villa Gardens

The small area of open space at the junction of Balshaw Lane and Wigan Road is semi formal and regular in its layout. Additional seating, tree planting etc, unless carefully sited, could make the site look crowded. These will only be considered on an individual basis.

3) Greenside Recreation Area

The playing fields could accommodate benches in various locations. It might be difficult to offer sites suitable for tree planting as the fields accommodate several sports pitches. The Bowling Green alongside the playing fields is owned by the Council and managed by the Euxton Community Bowls Club. It is surrounded by a secure fence and members of the public can only access the Green and its surroundings subject to the timetable of the Club, or by arrangement with the Council. The green is not openly available to members of the public. Any donations of seats etc would have to respect these restrictions.

4) Chapel Brook Land - land alongside Wigan Road and adjacent to the Parish Church and Chapel Brook

The Council has recently purchased this land but has not yet developed a strategy for its future design and maintenance. The land is, however, likely to retain all existing trees that are in safe condition and is unlikely to offer any large spaces for alternative usage.

5) Children's play areas

The Children's Play areas owned by the Parish Council are at Balshaw Lane and Primrose Hill, alongside areas controlled by the Parish Council which are Greenside and Southport Road. There is unlikely to be room for groups of trees but may be scope for individual trees and seats. It might be difficult to protect young trees in these locations.

6) Land off Southport Road and the Skate Park

The land is not owned but controlled by the Parish Council. The Skate Park and its immediate surroundings east of the car park are unlikely to offer opportunities for seating and planting additional to that already there. The grassed area on the opposite side of the car park, which already has sheltered seating could accept limited further seating and individual tree planting.

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
FINANCE							
1	Financial book-keeping and processes	Ensuring the Council's book-keeping is accurately carried out. VAT accounted for and recovered. Employee Tax/NI 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/NI 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.	Int.Audit recommended adjustments - considered Oct21, Risk Assessment adjusted.	Y	Due to Covid Cllrs do not access to the books for physical checks presently. Disposal of a bank account to be carried out.
3	Bank and banking	Debit card	Council has Financial Regulations which set out the processes. The Debit Card (new in Jul16) is in the name of the Clerk, held by the Clerk and only used by the Clerk with its own pin number	System working well. Much improved situation for Clerk to more easisily purchase items for the Council.	Due to the migration to electronic banking and Unity Bank - need to review the Debit Card from RBS to try to find a new product.	G	Review Debit card to find new provision/or not.
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	

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
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
8 new	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
OPERATIONS							
9	COVID19 Protecting Cllrs, staff and public from infection	Council -Not being able to meet face to face. Staff - not being able to do their job.	Legislation was put in place for virtual meetings. Covid situation fluid and we are adapting as things change. Staff had periods of not works and on return working alone with additional PPE.	Legislation was not changed permanently so must return face to face meetings	Plan for return to face-to-face meetings	Y	Face to face returned Sept21 meeting - tables/chairs cleaned and spread out, sign in, sit well apart, masks encouraged, hand sanitiser available
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. Enhanced cleaning with new products.	Keep buying cleaning products and PPE.	Y	
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	

Green= adequately mitigated. Yellow= lower risk/impact. Red= high risk/impact.

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
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	
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.

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
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
LEGALITIES							
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	
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
CONTINUITY/PROTECTION							
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 advices 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	Check for review dates

Green= adequately mitigated. Yellow= lower risk/impact. Red= high risk/impact.

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
25	Business continuity	Clerk incapacitated/ unavailable for a period of time.	No pre-arranged provision for cover. Chair/VC can take enquiries. In absence the Chair/VC will receive 'Continuity' file.	Needs to be reviewed and updated		Y	Policy needs to be updated
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.	Insurance reviewed in Oct19 by Council, changed to new supplier on a 3 yr deal - this was voided due to a claim	Needs review approx Autumn '22. Also need to review Claim when settled. Impact on premium 21/22, possible impact going forward.	Y	
29 new	Clerk	Risk of loss of Clerk (without/sort notice) or illness or leaving	Review meetings can discuss this. Clerk can raise with Personnel Committee the matter of progression or succession planning.	A suggestion made was to have a reciprocal arrangement with other local Clerk/Parish Council and a standby Cllr to clerk a meeting.	Council appointed an interim/temporary Clerk from another Council to cover Clerk sickness (Feb20-onwards). Discussed at Clerks Review Dec'20.	Y	Personnel to review at Nov/Dec21 meeting

REVIEW OF EFFECTIVENESS OF THE SYSTEM OF INTERNAL AUDIT

Item 9

APPENDIX A - Meeting the Standards

Expected Standard	Evidence of Achievement	Response
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"> - Internal Auditor has direct access to those charged with governance. - Reports are made in own name to management/Council via a report. - Auditor does not have any other role within the council. 	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"> - RFO is consulted on the internal audit plan and on the scope of each audit. - Responsibilities for officers and internal audit are defined in relation to internal control, risk management. - The responsibilities of Council Members are understood; training of members is carried out as necessary. 	Yes
		Yes
		Yes
5. Audit Planning and reporting	<ul style="list-style-type: none"> - The Internal Audit Plan properly takes account of corporate risk. - The plan has been approved by the Council. - Internal Auditor has reported in accordance with the plan. 	Yes
		Yes
		Yes

APPENDIX B - Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of Achievement	Response
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"> - Adequate resource is made available for internal audit to complete its work. - Internal auditor understands the body and the legal and corporate framework in which it operates. 	Yes
		Yes

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

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